



Trustees' Financial Summary

FY2003-04

Submit ID: 1190-30793898

02 Big Horn County
1190 Lodge Grass H S

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Lisa Fritzler

Phone #: (406) 639-2304

(Signature)

(Date)

Chair, Board of Trustees Elroy Nomee

(Signature)

(Date)

County Superintendent Gary Hickey

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY04 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	160,756.83	-147,615.49		
02	Taxes Receivable - Real and Personal (120-149)	11,734.59	691.46		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	172,491.42	-146,924.03		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	11,734.59	691.46		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	11,734.59	691.46		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	160,756.83	-147,615.49		
52	TOTAL FUND BALANCE/EQUITY	160,756.83	-147,615.49		
53	TOTAL LIABILITIES AND FUND BALANCE	172,491.42	-146,924.03		



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-2,920.00	136,696.67	-201,580.20	7,146.15
02	Taxes Receivable - Real and Personal (120-149)				766.11
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	-2,920.00	136,696.67	-201,580.20	7,912.26
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				766.11
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				766.11
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-2,920.00	136,696.67	-201,580.20	7,146.15
52	TOTAL FUND BALANCE/EQUITY	-2,920.00	136,696.67	-201,580.20	7,146.15
53	TOTAL LIABILITIES AND FUND BALANCE	-2,920.00	136,696.67	-201,580.20	7,912.26

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,673.27			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,673.27			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,673.27			
52	TOTAL FUND BALANCE/EQUITY	1,673.27			
53	TOTAL LIABILITIES AND FUND BALANCE	1,673.27			

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			496,389.51	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			496,389.51	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			496,389.51	
52	TOTAL FUND BALANCE/EQUITY			496,389.51	
53	TOTAL LIABILITIES AND FUND BALANCE			496,389.51	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	105,197.36	3,826.04		78,909.61
02	Taxes Receivable - Real and Personal (120-149)				66.74
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	105,197.36	3,826.04		78,976.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				66.74
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				66.74
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	105,197.36	3,826.04		78,909.61
52	TOTAL FUND BALANCE/EQUITY	105,197.36	3,826.04		78,909.61
53	TOTAL LIABILITIES AND FUND BALANCE	105,197.36	3,826.04		78,976.35

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,035,947.28			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,035,947.28			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	1,035,947.28			
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	1,035,947.28			
53	TOTAL LIABILITIES AND FUND BALANCE	1,035,947.28			

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			154,427.33	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			154,427.33	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)			154,427.33	
52	TOTAL FUND BALANCE/EQUITY			154,427.33	
53	TOTAL LIABILITIES AND FUND BALANCE			154,427.33	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	63,204.48	67,595.51
1112 District Levy - Personal Property	2,390.49	3,369.16
1130 Tax Title and Property Sales	84.38	62.36
1190 Penalties and Interest on Taxes	350.81	1,676.76
1510 Interest Earnings	70.48	51.11
1900 Other Revenue from Local Sources	2.06	0.00
3110 Direct State Aid	487,894.47	470,123.76
3115 State Spec Ed Allowable Cost Pymt to Districts	75,060.22	66,811.16
3120 State Guaranteed Tax Base Aid	327,899.73	313,657.97
3440 State HB20/SB417 Prop Tax Reimb	5,306.68	4,478.06
3444 State School Block Grant	16,222.32	16,558.80
3460 Montana Oil and Gas Tax	4,334.75	3,371.55
6100 Material Prior Period Revenue Adjustments	70.04	100,896.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	982,890.91	1,048,652.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	295,911.43	9935.82
2XX Personal Services - Employee Benefits	2,272.95	2152.84
21XX Support Services - Students		
1XX Personal Services - Salaries	40,067.82	41081.45
2XX Personal Services - Employee Benefits	0.00	12977.56
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	54895.20
2XX Personal Services - Employee Benefits	0.00	7847.60
222X Educational Media Services		
1XX Personal Services - Salaries	61,704.37	.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	114,146.18	121362.65
2XX Personal Services - Employee Benefits	0.00	32366.63
24XX Support Services - School Administration		
1XX Personal Services - Salaries	128,820.23	140187.89
2XX Personal Services - Employee Benefits	0.00	33437.35
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	5.87
3XX Purchased Professional and Technical Services	0.00	72.10



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01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	127,698.56	163664.85
		2XX	Personal Services - Employee Benefits	6,269.78	.00
		3XX	Purchased Professional and Technical Services	0.00	58710.98
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	112,255.28	131268.40
		2XX	Personal Services - Employee Benefits	0.00	41625.44
		3XX	Purchased Professional and Technical Services	0.00	160.00
		8XX	Other Expenditures	68.92	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	29,802.26	20064.82
		2XX	Personal Services - Employee Benefits	956.77	3165.55
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	55,552.91	40483.97
		2XX	Personal Services - Employee Benefits	0.00	4797.48
		3XX	Purchased Professional and Technical Services	1,017.84	4531.91
		6XX	Supplies and Materials	1,611.86	.00
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	664.02
004	Title II, Part A, Teacher/Principal Train/Recruit				
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		5XX	Other Purchased Services	29,563.00	.00
007	Title II, Part D, Ed Technology				
431	Title II, Part D, Educational Technology				
	1XXX	Instruction			
		5XX	Other Purchased Services	4,916.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,012,636.16</u>	<u>925,460.38</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						37,564.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,048,652.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						925,460.38	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						160,756.83	(5)



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10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	195.41	414.73
1112	District Levy - Personal Property	31.70	10.29
1130	Tax Title and Property Sales	24.29	0.00
1190	Penalties and Interest on Taxes	56.96	172.92
2220	County On-Schedule Trans Reimb	35,557.68	6,022.54
3210	State On-Schedule Trans Reimb	22,991.96	1,605.06
3444	State School Block Grant	9,051.27	4,619.51
3460	Montana Oil and Gas Tax	7.66	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>67,916.93</u>	<u>12,845.05</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
5XX	Other Purchased Services	81,321.20	76111.09
280	Special Education - Local and State		
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	0.00	60.21
3XX	Purchased Professional and Technical Services	0.00	739.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>81,321.20</u>	<u>76,910.80</u>



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02 Big Horn County
1190 Lodge Grass H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-83,549.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,845.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						76,910.80	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-147,615.49	(5)



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02 Big Horn County
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13 - Tuition Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	2920.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,920.00

Schedule of Changes Worksheet

Beginning Fund Balance		0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,920.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		-2,920.00 (5)



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02 Big Horn County
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14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	169.72	123.06
1900	Other Revenue from Local Sources	0.00	2,612.18
2240	County Retirement Distribution	244,726.00	254,521.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>244,895.72</u>	<u>257,256.24</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	102,506.21	.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,022.99	.00
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	1,607.16	.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,812.71	.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	21,773.36	.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	19,038.97	.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	622.93	.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	19,990.35	.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	23,986.10	.00
362 State Adult Education Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	190.87	.00
413 Title VII Indian Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,572.92	.00



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1190 Lodge Grass H S

14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2003 Value	2004 Value
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	6,978.30	.00
431	Title II, Part D, Educational Technology				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	6,545.32	.00
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	120.81	.00
434	Title IV, Part B, 21st Century Community Learning Center				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	35,271.32	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	3,899.91	.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	7,513.01	.00
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	19693.95
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	1375.13
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	1837.52
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	0.00	4421.39
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	4695.99
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	0.00	5495.46
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	4393.97



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14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2003 Value	2004 Value
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	73.47
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	0.00	671.63
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	0.00	1721.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				269,453.24	44,380.01

Schedule of Changes Worksheet

Beginning Fund Balance					-76,179.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					257,256.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,380.01	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					136,696.76	(5)

Line 5 (136,696.76) does not match line 52 (136,696.67) on the Balance Sheet!!!



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02 Big Horn County
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17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	5,520.37	0.00
1111	District Levy - Real Property	0.00	5,046.86
1112	District Levy - Personal Property	165.74	262.44
1130	Tax Title and Property Sales	5.45	4.67
1190	Penalties and Interest on Taxes	17.96	96.50
1510	Interest Earnings	7.21	5.23
3440	State HB20/SB417 Prop Tax Reimb	469.64	335.55
3444	State School Block Grant	1,223.46	0.00
3460	Montana Oil and Gas Tax	336.89	275.60
6100	Material Prior Period Revenue Adjustments	0.00	117.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,746.72</u>	<u>6,144.30</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	1,484.28	2195.00
	2XX Personal Services - Employee Benefits	0.00	269.25
	3XX Purchased Professional and Technical Services	1,600.00	1600.00
	6XX Supplies and Materials	736.51	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,820.79</u>	<u>4,064.25</u>



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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,066.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,144.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,064.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,146.15	(5)



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18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.00	18.85
1520 Dividends on Investments	25.95	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25.95	18.85

Schedule of Changes Worksheet

Beginning Fund Balance	1,654.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,673.27	(5)



Trustees' Financial Summary

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26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	15,423.85	4,824.89
1900	Other Revenue from Local Sources	4,451.64	57,703.28
4820	Federal Impact Aid - Title VIII	1,070,484.91	828,843.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,090,360.40	891,371.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	240,588.48	578414.81
2XX	Personal Services - Employee Benefits	94,773.48	144396.13
3XX	Purchased Professional and Technical Services	15,610.20	50008.00
5XX	Other Purchased Services	18,190.39	15664.78
6XX	Supplies and Materials	100,469.97	85583.35
7XX	Property and Equipment Acquisition	899.95	9959.18
8XX	Other Expenditures	6,074.78	6363.58
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	1,135.09	1394.91
5XX	Other Purchased Services	0.00	59.40
6XX	Supplies and Materials	1,048.22	529.63
221X	Improvement of Instruction Services		
2XX	Personal Services - Employee Benefits	5,177.58	357.03
6XX	Supplies and Materials	0.00	6764.00
222X	Educational Media Services		
2XX	Personal Services - Employee Benefits	5,548.13	357.03
6XX	Supplies and Materials	10,896.27	6764.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	44,532.99	10725.00
2XX	Personal Services - Employee Benefits	43,794.54	14772.29
3XX	Purchased Professional and Technical Services	80,645.14	109235.17
5XX	Other Purchased Services	18,273.47	25290.70
6XX	Supplies and Materials	16,108.39	7688.77
7XX	Property and Equipment Acquisition	3,623.57	3634.52
8XX	Other Expenditures	9,392.63	7566.18
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	13,223.62	103.37
2XX	Personal Services - Employee Benefits	24,746.24	6223.90
5XX	Other Purchased Services	1,125.01	666.68
6XX	Supplies and Materials	0.00	83.98



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26 - Impact Aid Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		8XX	Other Expenditures	0.00	430.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	450.00	.00
		2XX	Personal Services - Employee Benefits	636.17	1156.99
		3XX	Purchased Professional and Technical Services	17,922.71	18080.45
		4XX	Purchased Property Services	50,700.03	6386.01
		5XX	Other Purchased Services	31,899.12	71048.96
		6XX	Supplies and Materials	20,760.51	11305.76
		7XX	Property and Equipment Acquisition	364.14	.00
		8XX	Other Expenditures	41,786.61	32889.53
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	25,106.62	510.31
		2XX	Personal Services - Employee Benefits	39,264.15	9457.58
		3XX	Purchased Professional and Technical Services	18,763.13	32027.95
		4XX	Purchased Property Services	0.00	47669.58
		5XX	Other Purchased Services	338.59	1292.46
		6XX	Supplies and Materials	40,413.55	47143.63
		7XX	Property and Equipment Acquisition	12,902.63	14601.66
		8XX	Other Expenditures	2,001.20	172.59
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	6,819.30	.00
		2XX	Personal Services - Employee Benefits	30,773.51	5249.84
		3XX	Purchased Professional and Technical Services	2,688.94	3955.48
		5XX	Other Purchased Services	7,540.51	5681.69
		6XX	Supplies and Materials	5,540.63	3009.46
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	5,792.66	.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		6XX	Supplies and Materials	264.87	.00
434	Title IV, Part B, 21st Century Community Learning Center				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	29,472.24	.00



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26 - Impact Aid Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2003 Value	2004 Value
710	School Sponsored	Extracurricular	Activities		
	27XX	Student Transportation	Services		
		2XX	Personal Services - Employee Benefits	0.00	11.04
		3XX	Purchased Professional and Technical Services	3,547.10	5440.15
		4XX	Purchased Property Services	6,810.74	6092.40
		5XX	Other Purchased Services	500.03	.00
		6XX	Supplies and Materials	4,678.47	4218.29
		8XX	Other Expenditures	164.50	.00
	34XX	Extracurricular -	Activities		
		1XX	Personal Services - Salaries	1,574.28	.00
		2XX	Personal Services - Employee Benefits	888.07	5.65
		4XX	Purchased Property Services	0.00	160.09
720	School Sponsored	Athletics			
	27XX	Student Transportation	Services		
		4XX	Purchased Property Services	2,450.26	13834.62
		5XX	Other Purchased Services	338.31	272.13
		6XX	Supplies and Materials	0.00	131.22
	35XX	Extracurricular -	Athletics		
		1XX	Personal Services - Salaries	6,093.30	10945.52
		2XX	Personal Services - Employee Benefits	2,416.22	1567.75
		3XX	Purchased Professional and Technical Services	5,959.83	16251.77
		5XX	Other Purchased Services	43,175.65	46643.31
		6XX	Supplies and Materials	25,024.98	16741.48
		8XX	Other Expenditures	0.00	600.00
840	Custody and Child Care	Services			
	33XX	Community	Services		
		3XX	Purchased Professional and Technical Services	4,215.00	5004.00
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	171723.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,255,916.70</u>	<u>1,704,319.40</u>



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26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,309,337.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					891,371.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,704,319.40	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					496,389.51	(5)



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28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.00	405.65
3445 State Combined Fund School Block Grant	0.00	1,248.84
4650 Federal Miscellaneous Grants from OPI	0.00	2,631.54
6100 Material Prior Period Revenue Adjustments	0.00	1.76
9710 Residual Equity Transfers In	0.00	190,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	194,287.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	404.50
6XX Supplies and Materials	3,044.56	35342.41
7XX Property and Equipment Acquisition	35,624.60	21823.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,669.16	57,570.11

Schedule of Changes Worksheet

Beginning Fund Balance	-31,520.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	194,287.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,570.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	105,197.36	(5)



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29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value	2004 Value
3282 State Flexibility Fund Allocation	3,816.84	0.00
3290 State - Other State Grants	0.00	9.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,816.84	9.20

Schedule of Changes Worksheet

Beginning Fund Balance	3,816.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,826.04	(5)



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50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	0.00	5.41
1114 District Levy - Pers Prop/Mobile Homes	116,594.32	120,902.10
1190 Penalties and Interest on Taxes	0.00	6.84
1510 Interest Earnings	13,684.14	5,890.74
3440 State HB20/SB417 Prop Tax Reimb	15,677.48	0.00
3460 Montana Oil and Gas Tax	30.93	18,172.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	145,986.87	144,977.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	1215666.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,215,666.55

Schedule of Changes Worksheet

Beginning Fund Balance	1,149,598.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	144,977.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,215,666.55	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	78,909.61	(5)



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60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.00	4,606.35
1900 Other Revenue from Local Sources	0.00	5,674.38
9710 Residual Equity Transfers In	0.00	1,025,666.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	1,035,947.28

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,035,947.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,035,947.28	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	2,479.18	46,657.93
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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1190 Lodge Grass H S

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,627.20
b. Related Services Block Grant Entitlement	6,542.40
c. Total Entitlements Subject to Reversion	26,169.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	34,805.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	190,950.31
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.



Trustees' Financial Summary

FY2003-04

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	131,268.40	0.00	0.00	0.00
280	1XXX	2XX	41,625.44	0.00	0.00	5,249.84
280	1XXX	3XX	160.00	0.00	0.00	3,955.48
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	5,681.69
280	1XXX	6XX	0.00	0.00	0.00	3,009.46
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			173,053.84	0.00	0.00	17,896.47 190,950.31



Trustees' Financial Summary

FY2003-04

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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY04.*



Trustees' Financial Summary

FY2003-04

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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Buildings	5,842,346.00	0.00	0.00	5,842,346.00
Machinery And Equipment	497,188.89	0.00	0.00	497,188.89
Totals at historical cost	6,339,534.89	0.00	0.00	6,339,534.89
Governmental activities, capital assets, net	6,339,534.89	0.00	0.00	6,339,534.89

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2003-04

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02 Big Horn County 1190 Lodge Grass H S

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
Governmental Activities *							
Capital Leases	9,977.00	0.00	0.00	0.00	9,977.00	0.00	9,977.00
Compensated Absences	63,281.60	0.00	0.00	0.00	63,281.60	0.00	63,281.60
Total Governmental Activity							
Long-Term Liabilities	73,258.60	0.00	0.00	0.00	73,258.60	0.00	73,258.60

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.