



# Trustees' Financial Summary

FY2002-03

Submit ID: 0023-922754630000

**02 Big Horn County**  
**0023 Hardin Elem**

**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** Genie Thorberg

Phone #: (406) 665-1304

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Richard Imer

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Gary Hickey

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

### Software

Accounting Package: Black Mountain

For FY03 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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PRC	Title	Project Type	Project Number	CFDA #
102	Title I Part A	FEDERAL	0200233102	84.010A
103	Title I, Part A, Improving Basic Programs	FEDERAL	0200233103	84.010A
111	Donations--Games	LOCAL		
123	IDEA, Part B, Children w/Disabilities	FEDERAL	0200237703ALLO	84.027
133	IDEA-Preschool Section 619	FEDERAL	0200237903ALLO	84.173A
142	Title I Accountability Grant	FEDERAL	0200233202	84.348A
143	Title I, Part A, Accountability	FEDERAL	0200233203	84.348A
152	Title I Migrant Part C	FEDERAL	0200233602B	84.011A
153	Title I, Part C, Migrant Ed	FEDERAL	0200233603B	84.011A
163	Title I, Part B, Subpart 3, Even Start	FEDERAL	0200233803	84.213
173	Title I, Part A, Improvement Grants	FEDERAL	0200233703	84.010A
202	Title II Eisenhower Math/Sci	FEDERAL	0200231502	84.168
213	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0200231403	84.367
243	Title II, Part D, Ed Technology	FEDERAL	0200236003	84.318
402	Title IV Drug Free Schools	FEDERAL	0200231602	84.1846
403	Title IV, Part A, Safe & Drug-Free	FEDERAL	0200231603	84.186A
412	Reading Excellence	FEDERAL	0200233302	84.338
423	Title IV, Part B, 21st Century	FEDERAL	0200231703	84.287
503	Gifted & Talented	STATE	0200231303	State
513	Title V, Part A, Innovative Programs	FEDERAL	0200233903	84.298
523	Learn & Serve	FEDERAL	0200235103	94.004
533	Learn & Serve	FEDERAL	0200235103B	94.004
543	LBHC Mini-Grant	LOCAL		
553	GEAR UP	FEDERAL	600-021	84.334
572	Gear Up	FEDERAL	600-021	84.334A
602	Title VI -Innov Ed Prog Strat	FEDERAL	0200233902	84.298
653	Adult Basic Ed - Federal	FEDERAL	0200235603BG	84.002
663	ABE - TANF	FEDERAL	0200235303	93.558
802	Johnson O'Malley (JOM)	FEDERAL	Crow Tribe	15.130
803	Johnson O'Malley (JOM)	FEDERAL	Crow Tribe	15.130
852	Title IX Indian Ed	FEDERAL	S060A011008	84.060
853	Title VII, Indian Education	FEDERAL	S060A021008	84.060
888	Miscellaneous	LOCAL		

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	520,026.34	143,890.91	122,807.17	24,795.06
02	Taxes Receivable - Real and Personal (120-149)	219,793.58	4,892.53	8,323.64	
03	Taxes Receivable - Protested (150-159)	14,280.14	232.68	612.95	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>754,100.06</b>	<b>149,016.12</b>	<b>131,743.76</b>	<b>24,795.06</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	234,073.72	5,125.21	8,936.59	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>234,073.72</b>	<b>5,125.21</b>	<b>8,936.59</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	520,026.34	143,890.91	122,807.17	24,795.06
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>520,026.34</b>	<b>143,890.91</b>	<b>122,807.17</b>	<b>24,795.06</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>754,100.06</b>	<b>149,016.12</b>	<b>131,743.76</b>	<b>24,795.06</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,104.33	310,891.92	102,162.87	20,335.23
02	Taxes Receivable - Real and Personal (120-149)	830.48			1,559.84
03	Taxes Receivable - Protested (150-159)	74.75			55.43
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			158,338.69	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>16,009.56</b>	<b>310,891.92</b>	<b>260,501.56</b>	<b>21,950.50</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			52,940.30	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	905.23		172,156.62	1,615.27
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>905.23</b>		<b>225,096.92</b>	<b>1,615.27</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	15,104.33	310,891.92	35,404.64	20,335.23
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>15,104.33</b>	<b>310,891.92</b>	<b>35,404.64</b>	<b>20,335.23</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>16,009.56</b>	<b>310,891.92</b>	<b>260,501.56</b>	<b>21,950.50</b>

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,443.62	501.89
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			10,443.62	501.89
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			10,443.62	501.89
52	<b>TOTAL FUND BALANCE/EQUITY</b>			10,443.62	501.89
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			10,443.62	501.89

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,259,147.89	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			4,259,147.89	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			4,259,147.89	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			4,259,147.89	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			4,259,147.89	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,828.59	37,691.09	26,918.46	
02	Taxes Receivable - Real and Personal (120-149)			512.49	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>16,828.59</b>	<b>37,691.09</b>	<b>27,430.95</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			512.49	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>512.49</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	16,828.59	37,691.09	26,918.46	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>16,828.59</b>	<b>37,691.09</b>	<b>26,918.46</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>16,828.59</b>	<b>37,691.09</b>	<b>27,430.95</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		108,403.96		
02	Taxes Receivable - Real and Personal (120-149)		4,544.08		
03	Taxes Receivable - Protested (150-159)		337.86		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		113,285.90		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		4,881.94		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		4,881.94		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		108,403.96		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		108,403.96		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		113,285.90		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			496,468.49	220,145.40
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>496,468.49</b>	<b>220,145.40</b>
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)			496,468.49	220,145.40
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>496,468.49</b>	<b>220,145.40</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>496,468.49</b>	<b>220,145.40</b>

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,680.69	990.41		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>8,680.69</b>	<b>990.41</b>		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	8,680.69	990.41		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>8,680.69</b>	<b>990.41</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>8,680.69</b>	<b>990.41</b>		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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	AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>				
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)			
10	Land and Land Improvements (311-322)		452,823.00	
11	Buildings and Building Improvements (331 & 332)		7,039,971.67	
12	Machinery and Equipment (341 & 342)		910,857.00	
13	Construction Work in Progress (351)			
14	Amount Available in Debt Service and Compensated Absence Funds (403)			27,420.35
15	Amounts to be Provided (404-406)			1,065,551.16
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>8,403,651.67</b>	<b>1,092,971.51</b>
<b>LIABILITIES</b>				
21	Payable to Other Funds (601-606)			
22	Due to Other Governments (611)			
23	Warrants Payable (620)			
24	Other Current Liabilities (621-679)			
27	Bonds Payable - Noncurrent (710)			
28	Notes Payable - Noncurrent (720)			
29	Lease Obligations Payable (730)			
30	Contracts and Judgments Payable (740-750)			
31	Compensated Absences Payable (760)			1,092,971.51
35	<b>TOTAL LIABILITIES</b>			<b>1,092,971.51</b>
<b>FUND BALANCE/EQUITY</b>				
49	Investments in General Fixed Assets (910-918)		8,403,651.67	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		<b>8,403,651.67</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>8,403,651.67</b>	<b>1,092,971.51</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0023-922754630000

## 02 Big Horn County 0023 Hardin Elem

### 01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	1,239,343.00	1,271,841.68
1112 District Levy - Personal Property	137,952.75	81,745.05
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	45,612.87	0.00
1130 Tax Title and Property Sales	259.43	707.79
1190 Penalties and Interest on Taxes	8,615.15	7,639.50
1510 Interest Earnings	6,818.94	4,365.29
1900 Other Revenue from Local Sources	2,807.39	216.52
1910 Rentals	6,575.00	2,100.00
1920 Contributions/Donations from Private Sources	84.85	14.15
1950 Services Provided Other School Districts or Coops	75.00	0.00
3110 Direct State Aid	2,260,594.02	2,199,903.10
3115 State Spec Ed Allowable Cost Pymt to Districts	236,255.48	276,476.66
3120 State Guaranteed Tax Base Aid	1,093,276.44	1,098,717.78
3440 State HB20/SB417 Prop Tax Reimb	31,787.33	26,848.49
3444 State School Block Grant	256,024.54	249,515.73
3460 Montana Oil and Gas Tax	7,555.56	9,455.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,333,637.75</b>	<b>5,229,547.51</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,901,761.80	2,752,972.45
2XX Personal Services - Employee Benefits	6,598.42	8,427.66
3XX Purchased Professional and Technical Services	3,375.18	107,948.93
4XX Purchased Property Services	6,644.31	4,130.40
5XX Other Purchased Services	30,138.95	35,047.77
6XX Supplies and Materials	202,102.57	258,562.98
7XX Property and Equipment Acquisition	0.00	5,623.50
810 Dues and Fees	18.00	172.66
8XX Other Expenditures	320.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	335,285.46	324,319.46
2XX Personal Services - Employee Benefits	759.26	797.84
3XX Purchased Professional and Technical Services	14,455.00	4,650.00
5XX Other Purchased Services	2,965.21	510.89
6XX Supplies and Materials	13,206.84	20,425.19
810 Dues and Fees	268.00	134.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	1,235.00	2,562.42



# Trustees' Financial Summary

FY2002-03

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## 02 Big Horn County 0023 Hardin Elem

### 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	3.16	9.63
		3XX	Purchased Professional and Technical Services	4,111.92	0.00
		4XX	Purchased Property Services	0.00	8.00
		5XX	Other Purchased Services	23,378.93	13,284.95
		6XX	Supplies and Materials	900.68	702.87
		810	Dues and Fees	461.70	0.00
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	124,678.27	130,612.74
		2XX	Personal Services - Employee Benefits	280.33	382.21
		4XX	Purchased Property Services	914.33	182.70
		5XX	Other Purchased Services	0.00	345.10
		6XX	Supplies and Materials	37,576.54	26,118.69
		810	Dues and Fees	0.00	66.34
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	130,847.78	109,595.10
		2XX	Personal Services - Employee Benefits	312.47	376.44
		3XX	Purchased Professional and Technical Services	3,252.85	10,680.26
		4XX	Purchased Property Services	2,440.93	1,725.31
		5XX	Other Purchased Services	22,788.16	16,312.35
		6XX	Supplies and Materials	22,479.56	13,128.00
		810	Dues and Fees	8,561.33	7,721.00
		8XX	Other Expenditures	17.50	2,500.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	317,829.94	339,192.26
		2XX	Personal Services - Employee Benefits	1,214.07	1,574.30
		3XX	Purchased Professional and Technical Services	16,755.60	1,604.34
		4XX	Purchased Property Services	1,154.74	621.97
		5XX	Other Purchased Services	26,176.05	21,429.71
		6XX	Supplies and Materials	31,964.11	13,751.47
		7XX	Property and Equipment Acquisition	6,689.00	31,019.55
		810	Dues and Fees	2,352.00	2,637.35
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	51,544.46	57,934.55
		2XX	Personal Services - Employee Benefits	129.41	168.38
		3XX	Purchased Professional and Technical Services	5,827.70	0.00
		5XX	Other Purchased Services	1,870.10	2,509.53
		6XX	Supplies and Materials	4,759.27	6,239.85
		810	Dues and Fees	340.01	271.67
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	2,970.00	17.06



# Trustees' Financial Summary

FY2002-03

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## 02 Big Horn County 0023 Hardin Elem

### 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	1,388.60	0.03
		4XX	Purchased Property Services	10,650.61	252,513.61
		6XX	Supplies and Materials	2,295.06	2,250.65
		810	Dues and Fees	0.00	100.00
		8XX	Other Expenditures	120,000.00	0.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	12,000.00	11,660.00
		2XX	Personal Services - Employee Benefits	2,517.31	428.32
		5XX	Other Purchased Services	56.73	21.78
		6XX	Supplies and Materials	0.00	102.50
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	0.00	65,675.33
		2XX	Personal Services - Employee Benefits	0.00	186.96
		4XX	Purchased Property Services	0.00	2,203.62
		5XX	Other Purchased Services	0.00	3,260.43
		6XX	Supplies and Materials	0.00	14,461.22
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	24,220.00	0.00
270	Gifted and Talented				
	1XXX	Instruction			
		5XX	Other Purchased Services	539.27	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	372,749.25	358,510.84
		2XX	Personal Services - Employee Benefits	838.47	1,050.24
		3XX	Purchased Professional and Technical Services	0.00	13,500.00
		5XX	Other Purchased Services	828.86	152.60
		6XX	Supplies and Materials	3,617.94	9,139.80
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	49,613.65	80,710.22
		2XX	Personal Services - Employee Benefits	113.44	387.80
		3XX	Purchased Professional and Technical Services	77,675.37	49,180.00
		4XX	Purchased Property Services	462.50	379.97
		5XX	Other Purchased Services	6,002.69	2,067.79
		6XX	Supplies and Materials	9,696.19	2,516.24
		810	Dues and Fees	147.00	0.00
	221X	Improvement of Instruction Services			
		3XX	Purchased Professional and Technical Services	0.00	1,206.48
		5XX	Other Purchased Services	2,715.21	731.09



# Trustees' Financial Summary

FY2002-03

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## 02 Big Horn County 0023 Hardin Elem

### 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	221X	Improvement of Instruction Services			
		6XX	Supplies and Materials	1,642.00	570.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	5,350.84	990.36
		2XX	Personal Services - Employee Benefits	10.01	2.33
		5XX	Other Purchased Services	109.50	0.58
		6XX	Supplies and Materials	85.52	0.00
286	Federal Drug Free Grant (Title IV)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,530.47	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	2,534.49	0.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	1,520.74	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	23,193.26	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		5XX	Other Purchased Services	0.00	23.03
424	Title I, Part B, Subpart 3, Even Start				
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	74.88
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	347.58
433	Title IV, Part A, Safe & Drug-Free Schools & Communitie				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	19.75
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	46.08	0.00



# Trustees' Financial Summary

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02 Big Horn County

0023 Hardin Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored		Extracurricular Activities		
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services	0.00	78.96
720	School Sponsored		Athletics		
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	7,505.00	0.00
			2XX Personal Services - Employee Benefits	249.35	0.00
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	44,546.09	0.00
			2XX Personal Services - Employee Benefits	4,076.89	0.00
			3XX Purchased Professional and Technical Services	0.00	525.00
			5XX Other Purchased Services	0.00	173.75
810	Community		Recreation		
		33XX	Community Services		
			6XX Supplies and Materials	0.00	1,400.00
999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooper		
			920 Resources Transferred to Other School Districts or Cooper	28,871.23	28,666.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>5,193,116.52</u>	<u>5,244,280.12</u>



# Trustees' Financial Summary

FY2002-03

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02 Big Horn County

0023 Hardin Elem

01 - General Fund

## Schedule of Changes Worksheet

Beginning Fund Balance					534,758.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,229,547.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,244,280.12	(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)					520,026.34	(5)



# Trustees' Financial Summary

FY2002-03

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## 02 Big Horn County 0023 Hardin Elem

### 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	1,074.51	20,831.93
1112	District Levy - Personal Property	484.63	1,200.92
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,837.82	0.00
1130	Tax Title and Property Sales	0.00	11.88
1190	Penalties and Interest on Taxes	338.74	116.48
1510	Interest Earnings	4,187.19	1,121.06
1900	Other Revenue from Local Sources	200.00	0.00
2220	County On-Schedule Trans Reimb	62,052.27	181,371.80
3210	State On-Schedule Trans Reimb	167,445.41	181,371.81
3440	State HB20/SB417 Prop Tax Reimb	0.00	450.65
3444	State School Block Grant	1,572.53	1,532.55
3460	Montana Oil and Gas Tax	19.48	126.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>240,212.58</b>	<b>388,135.79</b>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	9,709.60	10,943.13
2XX	Personal Services - Employee Benefits	18.35	30.88
5XX	Other Purchased Services	105.05	359.88
25XX	Support Services - Business		
1XX	Personal Services - Salaries	6,380.79	0.00
2XX	Personal Services - Employee Benefits	11.81	0.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	5,478.25	5,688.66
2XX	Personal Services - Employee Benefits	163.65	99.77
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	17,402.48	22,952.80
2XX	Personal Services - Employee Benefits	491.01	826.85
3XX	Purchased Professional and Technical Services	838.00	1,150.00
4XX	Purchased Property Services	10,989.18	6,298.62
5XX	Other Purchased Services	263,412.49	320,772.06
6XX	Supplies and Materials	9,611.56	6,002.12
810	Dues and Fees	0.00	22.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	13,638.98	15,303.64
2XX	Personal Services - Employee Benefits	413.50	560.26



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Program Function Object	2002 Value	2003 Value
280 Special Education - Local and State		
27XX Student Transportation Services		
4XX Purchased Property Services	0.00	2.98
5XX Other Purchased Services	209.47	369.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	338,874.17	391,383.37

### Schedule of Changes Worksheet

Beginning Fund Balance	147,138.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	388,135.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	391,383.37	(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)	143,890.91	(5)



# Trustees' Financial Summary

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02 Big Horn County

0023 Hardin Elem

## 11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	47,861.79	54,339.46
1112	District Levy - Personal Property	4,608.19	3,424.09
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	926.28	0.00
1130	Tax Title and Property Sales	10.15	30.47
1190	Penalties and Interest on Taxes	226.99	238.26
1510	Interest Earnings	1,447.09	1,307.89
3440	State HB20/SB417 Prop Tax Reimb	1,244.02	1,155.50
3444	State School Block Grant	5,731.06	5,585.36
3460	Montana Oil and Gas Tax	234.59	399.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>62,290.16</u>	<u>66,480.55</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	39,080.00	10,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>39,080.00</u>	<u>10,000.00</u>



# Trustees' Financial Summary

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02 Big Horn County

0023 Hardin Elem

## 11 - Bus Depreciation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					66,326.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					66,480.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,000.00	(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)					122,807.17	(5)



# Trustees' Financial Summary

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**02 Big Horn County**  
**0023 Hardin Elem**

## 12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,412.40	183.58
1611	National School Lunch Program	86,284.56	79,896.79
1612	School Breakfast Program	232.50	59.10
1621	Lunch Sales	14,556.45	0.00
1623	Milk Sales	867.16	488.96
1630	Catering Sales	1,223.00	527.00
1632	Daily Adult Sales	10,536.74	13,838.90
1634	Daily Ala Carte Sales	0.00	17,193.40
1636	Summer Program - Adult Sales	727.00	1,007.55
1900	Other Revenue from Local Sources	128.00	0.00
3220	State Food Services Match	3,295.02	0.00
4550	Federal Child Nutrition	378,404.77	385,412.16
4555	School Foods Summer Program - 10.559	25,923.00	18,456.71
5200	Sale or Compensation for Loss of Assets	3,800.00	0.00

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

527,390.60      517,064.15

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	250,657.58	266,069.75
	2XX Personal Services - Employee Benefits	80,525.94	23,810.20
	3XX Purchased Professional and Technical Services	468.00	0.00
	4XX Purchased Property Services	12,808.99	14,127.85
	5XX Other Purchased Services	3,945.58	3,702.50
	6XX Supplies and Materials	231,062.46	240,662.84
	810 Dues and Fees	77.00	89.00

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

579,545.55      548,462.14



# Trustees' Financial Summary

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## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					56,193.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					517,064.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					548,462.14	(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)					24,795.06	(5)



# Trustees' Financial Summary

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02 Big Horn County

0023 Hardin Elem

## 13 - Tuition Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	888.93	6,619.30
1112	District Levy - Personal Property	66.55	376.13
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	36.78	0.00
1130	Tax Title and Property Sales	0.19	3.81
1190	Penalties and Interest on Taxes	3.01	10.14
1510	Interest Earnings	204.13	150.76
3440	State HB20/SB417 Prop Tax Reimb	23.50	144.20
3460	Montana Oil and Gas Tax	2.61	41.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,225.70</u>	<u>7,346.30</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				7,758.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				7,346.30	(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)				15,104.33	(5)



# Trustees' Financial Summary

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## 02 Big Horn County 0023 Hardin Elem

### 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	4,154.69	2,811.06
2240	County Retirement Distribution	743,830.56	750,748.86
6100	Material Prior Period Revenue Adjustments	259.41	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>748,244.66</u>	<u>753,559.92</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	428,910.96	404,529.86
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	49,631.75	48,486.86
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	186.69	377.06
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	18,573.26	19,511.42
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	19,810.41	16,779.98
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	47,038.13	47,924.06
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	8,106.75	8,202.73
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	56,148.35	55,575.66
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	3,361.07	4,351.85
28XX	Support Services - Central		
	2XX Personal Services - Employee Benefits	0.00	9,342.88
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	55,360.02	53,275.30
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	7,542.55	11,754.90
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	630.41	148.82



# Trustees' Financial Summary

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## 02 Big Horn County 0023 Hardin Elem

### 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,984.83	2,349.91
286	Federal Drug Free Grant (Title IV)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	878.99	0.00
392	Carl Perkins - Title 2 - Competitive Grant				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	15,853.26	0.00
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	17,209.11
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	976.58
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	752.65	1,049.64
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	610.04	784.02
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	6,653.14	8,711.18
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	0.00	19,695.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>722,033.26</u>	<u>731,037.14</u>



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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					288,369.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					753,559.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					731,037.14	(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)					310,891.92	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>102 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	7,876.48
<b>103 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	602,593.84
<b>111 Donations--Games</b>	
1920 Contributions/Donations from Private Sources	1,005.00
6100 Material Prior Period Revenue Adjustments	922.06
<b>111 Subtotal</b>	1,927.06
<b>123 IDEA, Part B, Children w/Disabilities</b>	
4560 IDEA, Part B, Children with Disabilities	312,450.36
<b>133 IDEA-Preschool Section 619</b>	
4570 IDEA Preschool	12,439.00
<b>142 Title I Accountability Grant</b>	
4210 Title I, Part A, Accountability	589.53
<b>143 Title I, Part A, Accountability</b>	
4210 Title I, Part A, Accountability	15,615.52
<b>152 Title I Migrant Part C</b>	
4250 Title I, Part C, Migrant Education	17,381.12
<b>153 Title I, Part C, Migrant Ed</b>	
4250 Title I, Part C, Migrant Education	11,278.12
<b>163 Title I, Part B, Subpart 3, Even Start</b>	
4240 Title I, Part B, Subpart 3, Even Start	90,345.26
<b>173 Title I, Part A, Improvement Grants</b>	
4220 Title I, Part A, Improvement Grants	32,700.00
<b>202 Title II Eisenhower Math/Sci</b>	
4650 Federal Miscellaneous Grants from OPI	25.00
<b>213 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	183,903.95
<b>243 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	2,854.50
<b>402 Title IV Drug Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,297.75
<b>403 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	17,715.38
<b>412 Reading Excellence</b>	



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
4650 Federal Miscellaneous Grants from OPI	400,607.54
<b>423 Title IV, Part B, 21st Century</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	139,743.74
<b>503 Gifted &amp; Talented</b>	
3600 State Gifted & Talented Reimbursement	918.00
<b>513 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	5,746.07
<b>523 Learn &amp; Serve</b>	
4650 Federal Miscellaneous Grants from OPI	4,864.48
<b>533 Learn &amp; Serve</b>	
4650 Federal Miscellaneous Grants from OPI	2,657.86
<b>543 LBHC Mini-Grant</b>	
1900 Other Revenue from Local Sources	351.30
<b>553 GEAR UP</b>	
4710 GEAR UP	97,653.72
<b>572 Gear Up</b>	
4710 GEAR UP	1,700.00
<b>602 Title VI -Innov Ed Prog Strat</b>	
4650 Federal Miscellaneous Grants from OPI	2,781.66
<b>653 Adult Basic Ed - Federal</b>	
3620 State Adult Education Reimbursement	7,657.00
4540 Adult Basic & Literacy Education (ABLE)	29,049.00
<b>653 Subtotal</b>	36,706.00
<b>663 ABE - TANF</b>	
4530 Adult Basic Education TANF	8,000.00
<b>802 Johnson O'Malley (JOM)</b>	
4140 Federal Johnson O'Malley (JOM)	4,589.93
<b>803 Johnson O'Malley (JOM)</b>	
4140 Federal Johnson O'Malley (JOM)	52,200.03
<b>852 Title IX Indian Ed</b>	
4130 Title VII Indian Education	74,356.97
<b>853 Title VII, Indian Education</b>	
4130 Title VII Indian Education	173,741.74
<b>888 Miscellaneous</b>	
1900 Other Revenue from Local Sources	4,386.29
1940 Textbook Sales and Rentals	2,391.84



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	22,178.33
6100 Material Prior Period Revenue Adjustments	168.43
	29,124.89
<b>888 Subtotal</b>	29,124.89

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

2,347,736.80

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

PRC Program Function Object	2003 Value
<b>102 Title I Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	75.22
2XX Personal Services - Employee Benefits	11.66
6XX Supplies and Materials	7,393.11
21XX Support Services - Students	
1XX Personal Services - Salaries	344.00
2XX Personal Services - Employee Benefits	52.49
	7,876.48
<b>102 Subtotal</b>	
<b>103 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	346,121.11
2XX Personal Services - Employee Benefits	51,766.72
3XX Purchased Professional and Technical Services	633.97
6XX Supplies and Materials	48,284.60
8XX Other Expenditures	950.00
21XX Support Services - Students	
1XX Personal Services - Salaries	88,960.14
2XX Personal Services - Employee Benefits	13,457.77
5XX Other Purchased Services	1,264.81
8XX Other Expenditures	5,226.43
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	30,833.36
2XX Personal Services - Employee Benefits	4,694.06
5XX Other Purchased Services	10,247.75
6XX Supplies and Materials	153.12



# Trustees' Financial Summary

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### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
420 Title I, Part A, Improving Basic Programs	
<b>103 Subtotal</b>	602,593.84
<b>111 Donations--Games</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	793.40
<b>123 IDEA, Part B, Children w/Disabilities</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	140,139.97
2XX Personal Services - Employee Benefits	43,068.74
3XX Purchased Professional and Technical Services	172.55
5XX Other Purchased Services	5,245.33
6XX Supplies and Materials	10,565.66
21XX Support Services - Students	
1XX Personal Services - Salaries	48.25
2XX Personal Services - Employee Benefits	7.22
3XX Purchased Professional and Technical Services	40,084.25
5XX Other Purchased Services	1,749.21
6XX Supplies and Materials	59.85
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,014.12
5XX Other Purchased Services	7,386.41
6XX Supplies and Materials	765.50
24XX Support Services - School Administration	
1XX Personal Services - Salaries	7,425.00
2XX Personal Services - Employee Benefits	1,840.66
810 Dues and Fees	294.00
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	436.68
4XX Purchased Property Services	1,600.00
6XX Supplies and Materials	120.02
27XX Student Transportation Services	
5XX Other Purchased Services	13.00
6XX Supplies and Materials	1,281.68
7XX Property and Equipment Acquisition	42,128.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	7,004.26



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>123 Subtotal</b>	312,450.36
<b>133 IDEA-Preschool Section 619</b>	
457 IDEA Preschool	
1XXX Instruction	
6XX Supplies and Materials	637.87
21XX Support Services - Students	
5XX Other Purchased Services	401.32
221X Improvement of Instruction Services	
6XX Supplies and Materials	132.00
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	9,507.65
27XX Student Transportation Services	
6XX Supplies and Materials	1,760.16
	12,439.00
<b>142 Title I Accountability Grant</b>	
421 Title I, Part A, Accountability	
1XXX Instruction	
6XX Supplies and Materials	589.53
<b>143 Title I, Part A, Accountability</b>	
421 Title I, Part A, Accountability	
1XXX Instruction	
6XX Supplies and Materials	15,615.52
<b>152 Title I Migrant Part C</b>	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	5,550.75
2XX Personal Services - Employee Benefits	785.19
5XX Other Purchased Services	271.92
6XX Supplies and Materials	982.64
21XX Support Services - Students	
1XX Personal Services - Salaries	202.50
2XX Personal Services - Employee Benefits	21.91
6XX Supplies and Materials	533.69
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	4,066.00



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## 02 Big Horn County 0023 Hardin Elem

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
425 Title I, Part C, Migrant Education	
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	626.10
6XX Supplies and Materials	48.15
27XX Student Transportation Services	
5XX Other Purchased Services	3,135.00
6XX Supplies and Materials	181.94
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	975.33
	17,381.12
<b>152 Subtotal</b>	
<b>153 Title I, Part C, Migrant Ed</b>	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	3,441.30
2XX Personal Services - Employee Benefits	507.53
6XX Supplies and Materials	389.79
21XX Support Services - Students	
1XX Personal Services - Salaries	884.74
2XX Personal Services - Employee Benefits	92.39
5XX Other Purchased Services	201.60
6XX Supplies and Materials	89.96
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,765.50
2XX Personal Services - Employee Benefits	272.57
5XX Other Purchased Services	518.00
6XX Supplies and Materials	174.74
24XX Support Services - School Administration	
8XX Other Expenditures	120.00
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	420.00
4XX Purchased Property Services	2,400.00
	11,278.12
<b>153 Subtotal</b>	
<b>163 Title I, Part B, Subpart 3, Even Start</b>	
424 Title I, Part B, Subpart 3, Even Start	
1XXX Instruction	
1XX Personal Services - Salaries	19,661.34
2XX Personal Services - Employee Benefits	2,642.34



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
424 Title I, Part B, Subpart 3, Even Start	
1XXX Instruction	
4XX Purchased Property Services	2,000.00
5XX Other Purchased Services	155.10
6XX Supplies and Materials	7,245.18
8XX Other Expenditures	25.00
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	8,000.00
6XX Supplies and Materials	52.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	19,606.90
2XX Personal Services - Employee Benefits	8,668.08
5XX Other Purchased Services	979.60
8XX Other Expenditures	205.00
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	4,346.91
4XX Purchased Property Services	129.59
5XX Other Purchased Services	6,139.48
6XX Supplies and Materials	2,370.92
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	8,091.84
6XX Supplies and Materials	25.98
	90,345.26
<b>163 Subtotal</b>	
<b>173 Title I, Part A, Improvement Grants</b>	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
6XX Supplies and Materials	21,549.20
221X Improvement of Instruction Services	
5XX Other Purchased Services	11,150.80
	32,700.00
<b>173 Subtotal</b>	
<b>202 Title II Eisenhower Math/Sci</b>	
465 Federal Miscellaneous Grants from OPI	
221X Improvement of Instruction Services	
5XX Other Purchased Services	25.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>213 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	118,461.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	65,442.95
	183,903.95
<b>213 Subtotal</b>	
<b>243 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,854.50
<b>402 Title IV Drug Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	2,297.75
<b>403 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	6,733.86
6XX Supplies and Materials	956.32
221X Improvement of Instruction Services	
5XX Other Purchased Services	10,025.20
	17,715.38
<b>403 Subtotal</b>	
<b>412 Reading Excellence</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	85,635.18
2XX Personal Services - Employee Benefits	31,822.22
6XX Supplies and Materials	106,954.53
810 Dues and Fees	250.00
21XX Support Services - Students	
1XX Personal Services - Salaries	2,300.00
2XX Personal Services - Employee Benefits	358.03



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
465 Federal Miscellaneous Grants from OPI	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	49,896.00
2XX Personal Services - Employee Benefits	7,903.31
3XX Purchased Professional and Technical Services	250.00
5XX Other Purchased Services	73,979.33
6XX Supplies and Materials	24,647.05
24XX Support Services - School Administration	
1XX Personal Services - Salaries	6,405.76
2XX Personal Services - Employee Benefits	981.24
6XX Supplies and Materials	99.25
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	9,125.64
	400,607.54
<b>412 Subtotal</b>	
<b>423 Title IV, Part B, 21st Century</b>	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	16,849.96
2XX Personal Services - Employee Benefits	3,848.07
5XX Other Purchased Services	144.00
6XX Supplies and Materials	96,918.72
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,201.74
24XX Support Services - School Administration	
1XX Personal Services - Salaries	11,500.00
2XX Personal Services - Employee Benefits	2,945.45
6XX Supplies and Materials	311.50
27XX Student Transportation Services	
1XX Personal Services - Salaries	1,260.00
2XX Personal Services - Employee Benefits	143.43
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	3,620.87
	139,743.74
<b>423 Subtotal</b>	
<b>503 Gifted &amp; Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	568.00



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**0023 Hardin Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	350.00
	918.00
<b>503 Subtotal</b>	
<b>513 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	4,037.85
8XX Other Expenditures	1,708.22
	5,746.07
<b>513 Subtotal</b>	
<b>523 Learn &amp; Serve</b>	
465 Federal Miscellaneous Grants from OPI	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,840.00
2XX Personal Services - Employee Benefits	1,024.48
	4,864.48
<b>523 Subtotal</b>	
<b>533 Learn &amp; Serve</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	397.93
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,800.00
2XX Personal Services - Employee Benefits	459.93
	2,657.86
<b>533 Subtotal</b>	
<b>543 LBHC Mini-Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	351.30
<b>553 GEAR UP</b>	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	6,472.75



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## 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2003 Value
471	GEAR UP			
		1XXX	Instruction	
		2XX	Personal Services - Employee Benefits	824.47
		3XX	Purchased Professional and Technical Services	262.28
		5XX	Other Purchased Services	7,839.00
		6XX	Supplies and Materials	30,737.07
		21XX	Support Services - Students	
		1XX	Personal Services - Salaries	41,024.78
		2XX	Personal Services - Employee Benefits	6,213.70
		5XX	Other Purchased Services	59.26
		221X	Improvement of Instruction Services	
		5XX	Other Purchased Services	2,245.36
		6XX	Supplies and Materials	107.67
		23XX	Support Services - General Administration	
		5XX	Other Purchased Services	5.40
		24XX	Support Services - School Administration	
		5XX	Other Purchased Services	540.14
		6XX	Supplies and Materials	85.80
		27XX	Student Transportation Services	
		1XX	Personal Services - Salaries	1,100.00
		2XX	Personal Services - Employee Benefits	123.36
		5XX	Other Purchased Services	12.68
			<b>553 Subtotal</b>	<hr/> 97,653.72
<b>572</b>	<b>Gear Up</b>			
471	GEAR UP			
		21XX	Support Services - Students	
		5XX	Other Purchased Services	1,671.60
		24XX	Support Services - School Administration	
		6XX	Supplies and Materials	28.40
			<b>572 Subtotal</b>	<hr/> 1,700.00
<b>602</b>	<b>Title VI -Innov Ed Prog Strat</b>			
465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction	
		6XX	Supplies and Materials	2,781.66



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>653 Adult Basic Ed - Federal</b>	
454 Adult Basic & Literacy Education (ABLE)	
1XXX Instruction	
1XX Personal Services - Salaries	19,947.12
2XX Personal Services - Employee Benefits	4,850.46
5XX Other Purchased Services	237.75
6XX Supplies and Materials	6,441.69
8XX Other Expenditures	79.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,579.29
6XX Supplies and Materials	23.45
23XX Support Services - General Administration	
1XX Personal Services - Salaries	2,066.90
5XX Other Purchased Services	425.34
8XX Other Expenditures	55.00
	<b>653 Subtotal</b>
	36,706.00
<b>663 ABE - TANF</b>	
453 Adult Basic Education TANF	
1XXX Instruction	
2XX Personal Services - Employee Benefits	4,525.32
6XX Supplies and Materials	3,128.98
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	321.70
3XX Purchased Professional and Technical Services	24.00
	<b>663 Subtotal</b>
	8,000.00
<b>802 Johnson O'Malley (JOM)</b>	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	1,966.22
2XX Personal Services - Employee Benefits	819.08
4XX Purchased Property Services	358.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	190.00
2XX Personal Services - Employee Benefits	20.56
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,236.07



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## 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2003 Value
			<b>802 Subtotal</b>	4,589.93
<b>803</b>	<b>Johnson O'Malley (JOM)</b>			
414	Federal Johnson O'Malley (JOM)			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	31,017.91
		2XX	Personal Services - Employee Benefits	10,569.33
	21XX	Support Services - Students		
		5XX	Other Purchased Services	20.30
	27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	7,950.00
		2XX	Personal Services - Employee Benefits	929.18
		6XX	Supplies and Materials	1,713.31
			<b>803 Subtotal</b>	52,200.03
<b>852</b>	<b>Title IX Indian Ed</b>			
413	Title VII Indian Education			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	58,456.65
		2XX	Personal Services - Employee Benefits	15,466.45
		8XX	Other Expenditures	187.05
	221X	Improvement of Instruction Services		
		5XX	Other Purchased Services	30.66
	62XX	Resources Transferred to Other School Districts or Cooper		
		940	Indirect Costs	216.16
			<b>852 Subtotal</b>	74,356.97
<b>853</b>	<b>Title VII, Indian Education</b>			
413	Title VII Indian Education			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	84,915.83
		2XX	Personal Services - Employee Benefits	25,621.64
		6XX	Supplies and Materials	22,074.53
		8XX	Other Expenditures	7,887.93
	21XX	Support Services - Students		
		1XX	Personal Services - Salaries	6,346.35
		2XX	Personal Services - Employee Benefits	984.21
		5XX	Other Purchased Services	438.06



# Trustees' Financial Summary

FY2002-03

Submit ID: 0023-922754630000

02 Big Horn County

0023 Hardin Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
413 Title VII Indian Education	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	9,817.76
2XX Personal Services - Employee Benefits	2,773.18
5XX Other Purchased Services	12,882.25
	173,741.74
<b>853 Subtotal</b>	
<b>888 Miscellaneous</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
810 Dues and Fees	45.00
21XX Support Services - Students	
6XX Supplies and Materials	2,260.13
24XX Support Services - School Administration	
6XX Supplies and Materials	380.95
25XX Support Services - Business	
6XX Supplies and Materials	72.55
28XX Support Services - Central	
6XX Supplies and Materials	192.03
610 Adult Continuing Education Programs	
1XXX Instruction	
6XX Supplies and Materials	378.00
8XX Other Expenditures	13.90
	3,342.56
<b>888 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      2,320,820.81



# Trustees' Financial Summary

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02 Big Horn County

0023 Hardin Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					8,488.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,347,736.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,320,820.81	(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)					35,404.63	(5)



# Trustees' Financial Summary

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02 Big Horn County

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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Title I Part A	7,876.48	7876.48	.00
103 Title I, Part A, Improving Basic Programs	602,593.84	602593.84	.00
111 Donations--Games	1,927.06	793.40	1133.66
123 IDEA, Part B, Children w/Disabilities	312,450.36	312450.36	.00
133 IDEA-Preschool Section 619	12,439.00	12439.00	.00
142 Title I Accountability Grant	589.53	589.53	.00
143 Title I, Part A, Accountability	15,615.52	15615.52	.00
152 Title I Migrant Part C	17,381.12	17381.12	.00
153 Title I, Part C, Migrant Ed	11,278.12	11278.12	.00
163 Title I, Part B, Subpart 3, Even Start	90,345.26	90345.26	.00
173 Title I, Part A, Improvement Grants	32,700.00	32700.00	.00
202 Title II Eisenhower Math/Sci	25.00	25.00	.00
213 Title II, Part A, Teacher/Principal Train/Recruit	183,903.95	183903.95	.00
243 Title II, Part D, Ed Technology	2,854.50	2854.50	.00
402 Title IV Drug Free Schools	2,297.75	2297.75	.00
403 Title IV, Part A, Safe & Drug-Free	17,715.38	17715.38	.00
412 Reading Excellence	400,607.54	400607.54	.00
423 Title IV, Part B, 21st Century	139,743.74	139743.74	.00
503 Gifted & Talented	918.00	918.00	.00
513 Title V, Part A, Innovative Programs	5,746.07	5746.07	.00
523 Learn & Serve	4,864.48	4864.48	.00
533 Learn & Serve	2,657.86	2657.86	.00
543 LBHC Mini-Grant	351.30	351.30	.00
553 GEAR UP	97,653.72	97653.72	.00
572 Gear Up	1,700.00	1700.00	.00
602 Title VI -Innov Ed Prog Strat	2,781.66	2781.66	.00
653 Adult Basic Ed - Federal	36,706.00	36706.00	.00
663 ABE - TANF	8,000.00	8000.00	.00
802 Johnson O'Malley (JOM)	4,589.93	4589.93	.00
803 Johnson O'Malley (JOM)	52,200.03	52200.03	.00
852 Title IX Indian Ed	74,356.97	74356.97	.00
853 Title VII, Indian Education	173,741.74	173741.74	.00
888 Miscellaneous	29,124.89	3342.56	25782.33
<b>Total</b>	<b>2,347,736.80</b>	<b>2,320,820.81</b>	<b>26,915.99</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0023-922754630000

**02 Big Horn County**  
**0023 Hardin Elem**

## 17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	12,489.00	4,957.96
1112	District Levy - Personal Property	1,301.13	385.49
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	491.58	0.00
1130	Tax Title and Property Sales	2.63	2.61
1190	Penalties and Interest on Taxes	82.53	66.20
1340	Fees for Adult Education	1,371.00	434.00
1510	Interest Earnings	273.18	290.08
3440	State HB20/SB417 Prop Tax Reimb	322.19	99.18
3444	State School Block Grant	2,027.25	1,975.71
3460	Montana Oil and Gas Tax	68.19	47.20

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		18,428.68	8,258.43
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	7,624.83	6,879.24
	2XX Personal Services - Employee Benefits	135.12	240.55
	810 Dues and Fees	45.00	0.00
	23XX Support Services - General Administration		
	5XX Other Purchased Services	0.00	421.75

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		7,804.95	7,541.54
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# Trustees' Financial Summary

FY2002-03

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02 Big Horn County

0023 Hardin Elem

## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					19,618.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,258.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,541.54	(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)					20,335.23	(5)



# Trustees' Financial Summary

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## 20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	274.00	147.33
1910 Rentals	3,800.00	2,800.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,074.00	2,947.33

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

PRC Program Function Object	2002 Value	2003 Value
890 Other Community Services		
33XX Community Services		
4XX Purchased Property Services	4,248.21	1,860.39
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
4XX Purchased Property Services	0.00	492.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,248.21	2,352.73

## Schedule of Changes Worksheet

Beginning Fund Balance	9,849.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,947.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,352.73	(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)	10,443.62	(5)



# Trustees' Financial Summary

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02 Big Horn County

0023 Hardin Elem

## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	14.53	7.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14.53	7.64

### Schedule of Changes Worksheet

Beginning Fund Balance	494.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.64	(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)	501.89	(5)



# Trustees' Financial Summary

FY2002-03

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## 02 Big Horn County 0023 Hardin Elem

### 26 - Impact Aid Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	88,936.59	81,493.88
1900	Other Revenue from Local Sources	200.00	0.00
4820	Federal Impact Aid - Title VIII	2,292,706.03	2,866,364.99
6100	Material Prior Period Revenue Adjustments	0.00	4,909.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,381,842.62</u>	<u>2,952,768.12</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	415,911.25	434,402.83
	3XX Purchased Professional and Technical Services	0.00	75.00
	4XX Purchased Property Services	0.00	365.00
	5XX Other Purchased Services	245.00	551.41
	6XX Supplies and Materials	0.00	9,426.07
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	44,312.16	48,072.62
	5XX Other Purchased Services	0.00	238.52
	6XX Supplies and Materials	0.00	4,397.17
	8XX Other Expenditures	600.00	0.00
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	99.54	347.35
	5XX Other Purchased Services	1,783.50	1,739.16
	6XX Supplies and Materials	0.00	251.09
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	15,979.89	17,714.41
	6XX Supplies and Materials	0.00	569.42
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	21,912.63	19,107.21
	3XX Purchased Professional and Technical Services	0.00	876.00
	4XX Purchased Property Services	5,473.28	8,112.91
	5XX Other Purchased Services	6,495.04	4,821.00
	6XX Supplies and Materials	562.60	30.12
	7XX Property and Equipment Acquisition	4,000.00	0.00
	810 Dues and Fees	4,014.00	6,504.66
	8XX Other Expenditures	3,985.36	0.00
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	33,031.60	37,486.92
	3XX Purchased Professional and Technical Services	300.00	0.00



# Trustees' Financial Summary

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## 02 Big Horn County 0023 Hardin Elem

### 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		4XX	Purchased Property Services	240.00	26.81
		5XX	Other Purchased Services	45.60	2,861.02
		6XX	Supplies and Materials	4,575.95	1,705.65
		810	Dues and Fees	0.00	355.00
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	10,914.46	12,409.52
		5XX	Other Purchased Services	1,625.82	150.00
		6XX	Supplies and Materials	2,400.00	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	407,448.74	405,813.41
		2XX	Personal Services - Employee Benefits	66,199.51	69,649.62
		3XX	Purchased Professional and Technical Services	13,023.59	4,336.60
		4XX	Purchased Property Services	177,039.37	332,057.65
		5XX	Other Purchased Services	43,442.68	47,599.87
		6XX	Supplies and Materials	212,136.25	185,263.14
		7XX	Property and Equipment Acquisition	15,503.00	0.00
		810	Dues and Fees	183.33	160.00
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	3,215.33
		5XX	Other Purchased Services	69.12	251.22
	28XX	Support Services - Central			
		2XX	Personal Services - Employee Benefits	0.00	7,278.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	49,531.82	44,379.75
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	57,476.03	70,208.70
		5XX	Other Purchased Services	131.70	47.90
		6XX	Supplies and Materials	5,742.85	0.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	7,515.46	15,407.91
		6XX	Supplies and Materials	79.45	0.00
	221X	Improvement of Instruction Services			
		3XX	Purchased Professional and Technical Services	1,270.00	0.00
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	1,199.87	94.66
		5XX	Other Purchased Services	90.00	0.00
		6XX	Supplies and Materials	472.00	0.00



# Trustees' Financial Summary

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## 02 Big Horn County 0023 Hardin Elem

### 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	373.68	810.36
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,300.00	1,550.00
		2XX	Personal Services - Employee Benefits	2,169.07	1,963.92
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	250.25	0.00
		2XX	Personal Services - Employee Benefits	20,315.53	0.00
		6XX	Supplies and Materials	20,403.25	0.00
		8XX	Other Expenditures	187.30	0.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	7,594.22	0.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	6,947.58	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		5XX	Other Purchased Services	0.00	167.11
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	31,210.75
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	12,367.28
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	4,052.83
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	25,483.22
433	Title IV, Part A, Safe & Drug-Free Schools & Communitie				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,076.35
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	310.00	400.67



# Trustees' Financial Summary

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## 02 Big Horn County 0023 Hardin Elem

### 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	8,715.00
		2XX	Personal Services - Employee Benefits	0.00	420.67
		6XX	Supplies and Materials	0.00	15.50
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	0.00	59,385.55
		2XX	Personal Services - Employee Benefits	0.00	4,244.70
		4XX	Purchased Property Services	10.00	194.93
		5XX	Other Purchased Services	5,026.43	4,342.91
		6XX	Supplies and Materials	6,612.32	7,042.81
890	Other Community Services				
	33XX	Community Services			
		3XX	Purchased Professional and Technical Services	15,000.00	0.00
8XX	Community Services Programs				
	33XX	Community Services			
		4XX	Purchased Property Services	0.00	6,888.05
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	0.00	46,111.06
		4XX	Purchased Property Services	0.00	1,207.98
		7XX	Property and Equipment Acquisition	0.00	14,700.00
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	67,228.22	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,790,790.30</u>	<u>2,031,712.28</u>



# Trustees' Financial Summary

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26 - Impact Aid Fund

## Schedule of Changes Worksheet

Beginning Fund Balance						3,338,092.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,952,768.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,031,712.28	(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)						4,259,147.89	(5)



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	641.66	256.11
3281 State Technology Aid	1,107.95	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,749.61	256.11

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	7,507.26	0.00
23XX Support Services - General Administration		
5XX Other Purchased Services	16.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,523.26	0.00

### Schedule of Changes Worksheet

Beginning Fund Balance	16,572.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	256.11	(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)
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)	16,828.59	(5)



# Trustees' Financial Summary

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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	238.24
3282 State Flexibility Fund Allocation	0.00	37,452.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	37,691.09

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,691.09	(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)	37,691.09	(5)



# Trustees' Financial Summary

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## 50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	1.08	4.74
1190	Penalties and Interest on Taxes	1.28	7.64
1510	Interest Earnings	1,064.10	457.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,066.46</u>	<u>470.34</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
830	Special Assessments	5,781.43	5,781.43
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>5,781.43</u>	<u>5,781.43</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				32,229.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				470.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,781.43	(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)				26,918.46	(5)



# Trustees' Financial Summary

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02 Big Horn County

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## 61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	32,100.78	29,236.02
1112	District Levy - Personal Property	3,724.74	1,916.57
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3.95	0.00
1130	Tax Title and Property Sales	6.93	16.68
1190	Penalties and Interest on Taxes	126.91	135.21
1510	Interest Earnings	1,702.67	1,557.12
3440	State HB20/SB417 Prop Tax Reimb	522.37	632.71
3444	State School Block Grant	5,248.99	5,115.55
3460	Montana Oil and Gas Tax	216.78	228.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>43,654.12</u>	<u>38,838.69</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	1,250.00
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	19,302.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>20,552.87</u>



# Trustees' Financial Summary

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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					90,118.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					38,838.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,552.87	(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)					108,403.96	(5)



# Trustees' Financial Summary

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## 78 - Self Insurance Fund - Health

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	18,309.47	13,370.86
1970 Services Provided Other Funds	12,359.68	0.00
6100 Material Prior Period Revenue Adjustments	0.00	1,005.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	30,669.15	14,376.28

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

PRC Program Function Object	2002 Value	2003 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	23,681.51	46,049.87
3XX Purchased Professional and Technical Services	74.56	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	23,756.07	46,049.87

### Schedule of Changes Worksheet

Beginning Fund Balance	528,142.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,376.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,049.87	(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)	496,468.49	(5)



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## 79 - Self Insurance Fund - Liability

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	7,530.14	6,152.28
1900	Other Revenue from Local Sources	836.51	0.00
6100	Material Prior Period Revenue Adjustments	2,822.21	520.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		11,188.86	6,672.76

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

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	3XX Purchased Professional and Technical Services	305.00	35.96
	4XX Purchased Property Services	891.00	750.00
	5XX Other Purchased Services	300.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		1,496.00	785.96

## Schedule of Changes Worksheet

Beginning Fund Balance		214,258.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,672.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		785.96	(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)		220,145.40	(5)



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## 81 - Endowment Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	215.80	125.99
1920	Contributions/Donations from Private Sources	1,319.00	2,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,534.80</u>	<u>2,125.99</u>

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

PRC Program Function Object	2002 Value	2003 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	900.00	0.00
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	1,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>900.00</u>	<u>1,000.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance	7,554.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,125.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,000.00	(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)	8,680.69	(5)



# Trustees' Financial Summary

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## 82 - Interlocal Agreement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	44.47	15.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	44.47	15.07

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

PRC Program Function Object	2002 Value	2003 Value
8XX Community Services Programs		
33XX Community Services		
1XX Personal Services - Salaries	2,376.48	0.00
2XX Personal Services - Employee Benefits	451.45	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,827.93	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	975.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15.07	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	990.41	(5)



# Trustees' Financial Summary

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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	113,843.58	118,941.40
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	11,500.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	49,531.82	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	32,879.75
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	24,220.00	19,302.87
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



# Trustees' Financial Summary

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**02 Big Horn County**  
**0023 Hardin Elem**

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	140,895.10
b. Related Services Block Grant Entitlement	46961.15
c. Total Entitlements Subject to Reversion	187,856.25

## 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)]	249,848.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	605,768.16
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
--------------------------------------	------

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

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## 02 Big Horn County

### 0023 Hardin Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	358,510.84	0.00	0.00	0.00
280	1XXX	2XX	1,050.24	0.00	0.00	70,208.70
280	1XXX	3XX	13,500.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	152.60	0.00	0.00	47.90
280	1XXX	6XX	9,139.80	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	80,710.22	0.00	0.00	0.00
280	21XX	2XX	387.80	0.00	0.00	15,407.91
280	21XX	3XX	49,180.00	0.00	0.00	0.00
280	21XX	4XX	379.97	0.00	0.00	0.00
280	21XX	5XX	2,067.79	0.00	0.00	0.00
280	21XX	6XX	2,516.24	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	1,206.48	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	731.09	0.00	0.00	0.00
280	221X	6XX	570.00	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	990.36	0.00	0.00	0.00
280	24XX	2XX	2.33	0.00	0.00	94.66
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	0.58	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
<b>Totals</b>			520,103.65	0.00	0.00	85,664.51 605,768.16



# Trustees' Financial Summary

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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 FY03.*