



Trustees' Financial Summary

FY2003-04

Submit ID: 0023-99733229

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
103	Title I Improving Basic Programs	FEDERAL	0200233103	84.010A
104	Title I Improving Basic Programs	FEDERAL	0200233104	84.010A
111	Donations--Games	LOCAL		
114	Donations--Games	LOCAL		
124	IDEA Part B	FEDERAL	0200237704ALLO	84.027
134	IDEA Preschool	FEDERAL	0200237904ALLO	84.173A
143	Title I Accountability	FEDERAL	0200233203	84.348A
153	Migrant Education	FEDERAL	0200233603B	84.011
154	Migrant Education	FEDERAL	0200233604B	84.011
164	Even Start	FEDERAL	0200233804	84.213
174	School Improvement	FEDERAL	0200233704	84.010
184	Rent to Headstart	LOCAL	local	
213	Title II Part A	FEDERAL	0200231403	84.367
214	Title II Part A	FEDERAL	0200231404	84.367
243	Title II, Part D, Ed Technology	FEDERAL	0200236003	84.318
244	Title II, Part D, Ed Technology	FEDERAL	0200236004	84.318
324	Title III Part A English Language Acquisition	FEDERAL	0200234104A	84.365A
403	Title IV Safe and Drug-Free Schools	FEDERAL	0200231603	84.186A
404	Title IV Safe and Drug-Free Schools	FEDERAL	0200231604	84.186A
414	Reading Excellence Act	FEDERAL	0200233302	84.338
424	21st Century Community Learning	FEDERAL	0200231704	84.287
434	Reading First	FEDERAL	0200233504	84.357
513	Title V Part A	FEDERAL	0200233903	84.298
514	Title V Part A	FEDERAL	0200233904	84.298
524	Big Horn County Regional Demonstration Center	FEDERAL	0200235104	94.001
553	GEAR UP	FEDERAL	600-021	84.334
554	GEAR UP	FEDERAL	600-021	84.334
624	Rural Low Income (Title VI-B-2)	FEDERAL	0200239904	84.358B
654	ABE (Adult Basic Ed)	FEDERAL	0200235604BG	84.002
803	Johnson O'Malley (JOM)	FEDERAL	Crow Tribe	15.130
804	Johnson O'Malley (JOM)	FEDERAL	Crow Tribe	15.130
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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	601,543.06	142,956.10	154,032.97	9,835.38
02	Taxes Receivable - Real and Personal (120-149)	193,877.90	3,061.21	7,498.62	
03	Taxes Receivable - Protested (150-159)	9,607.01		411.99	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	805,027.97	146,017.31	161,943.58	9,835.38
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	203,484.91	3,061.21	7,910.61	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	203,484.91	3,061.21	7,910.61	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	601,543.06	142,956.10	154,032.97	9,835.38
52	TOTAL FUND BALANCE/EQUITY	601,543.06	142,956.10	154,032.97	9,835.38
53	TOTAL LIABILITIES AND FUND BALANCE	805,027.97	146,017.31	161,943.58	9,835.38

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,290.20	337,241.66	227,839.83	28,490.63
02	Taxes Receivable - Real and Personal (120-149)	344.58			1,510.36
03	Taxes Receivable - Protested (150-159)	4.48			57.26
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			91,798.77	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,639.26	337,241.66	319,638.60	30,058.25
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	349.06		277,928.79	1,567.62
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	349.06		277,928.79	1,567.62
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	14,290.20	337,241.66	41,709.81	28,490.63
52	TOTAL FUND BALANCE/EQUITY	14,290.20	337,241.66	41,709.81	28,490.63
53	TOTAL LIABILITIES AND FUND BALANCE	14,639.26	337,241.66	319,638.60	30,058.25

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,008.97	61,477.35
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			10,008.97	61,477.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			10,008.97	61,477.35
52	TOTAL FUND BALANCE/EQUITY			10,008.97	61,477.35
53	TOTAL LIABILITIES AND FUND BALANCE			10,008.97	61,477.35

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,938,791.97	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			4,938,791.97	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			4,938,791.97	
52	TOTAL FUND BALANCE/EQUITY			4,938,791.97	
53	TOTAL LIABILITIES AND FUND BALANCE			4,938,791.97	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,261.03	44,584.96		20,229.33
02	Taxes Receivable - Real and Personal (120-149)				489.37
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	34,261.03	44,584.96		20,718.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				489.37
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				489.37
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	34,261.03	44,584.96		20,229.33
52	TOTAL FUND BALANCE/EQUITY	34,261.03	44,584.96		20,229.33
53	TOTAL LIABILITIES AND FUND BALANCE	34,261.03	44,584.96		20,718.70

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		164,709.54		
02	Taxes Receivable - Real and Personal (120-149)		3,879.56		
03	Taxes Receivable - Protested (150-159)		230.43		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		168,819.53		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		4,109.99		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		4,109.99		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)		164,709.54		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		164,709.54		
53	TOTAL LIABILITIES AND FUND BALANCE		168,819.53		

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

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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			482,181.66	215,597.03
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			482,181.66	215,597.03
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)			482,181.66	215,597.03
52	TOTAL FUND BALANCE/EQUITY			482,181.66	215,597.03
53	TOTAL LIABILITIES AND FUND BALANCE			482,181.66	215,597.03

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,497.34			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,497.34			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)	9,497.34			
52	TOTAL FUND BALANCE/EQUITY	9,497.34			
53	TOTAL LIABILITIES AND FUND BALANCE	9,497.34			



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



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



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



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01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	1,271,841.68	1,386,767.72
1112 District Levy - Personal Property	81,745.05	130,501.72
1130 Tax Title and Property Sales	707.79	442.91
1190 Penalties and Interest on Taxes	7,639.50	12,515.56
1510 Interest Earnings	4,365.29	5,434.76
1900 Other Revenue from Local Sources	216.52	9,486.95
1910 Rentals	2,100.00	7,100.00
1920 Contributions/Donations from Private Sources	14.15	0.00
3110 Direct State Aid	2,199,903.10	2,154,402.32
3115 State Spec Ed Allowable Cost Pymt to Districts	276,476.66	288,697.99
3120 State Guaranteed Tax Base Aid	1,098,717.78	1,089,293.84
3440 State HB20/SB417 Prop Tax Reimb	26,848.49	22,776.38
3444 State School Block Grant	249,515.73	254,691.19
3460 Montana Oil and Gas Tax	9,455.77	5,867.09
5200 Sale or Compensation for Loss of Assets	0.00	10.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,229,547.51	5,367,988.43

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,752,972.45	2758838.94
2XX Personal Services - Employee Benefits	8,427.66	9886.08
3XX Purchased Professional and Technical Services	107,948.93	62811.82
4XX Purchased Property Services	4,130.40	5059.75
5XX Other Purchased Services	35,047.77	34897.67
6XX Supplies and Materials	258,562.98	158026.77
7XX Property and Equipment Acquisition	5,623.50	.00
810 Dues and Fees	172.66	131.00
21XX Support Services - Students		
1XX Personal Services - Salaries	324,319.46	352878.79
2XX Personal Services - Employee Benefits	797.84	54318.15
3XX Purchased Professional and Technical Services	4,650.00	8931.09
4XX Purchased Property Services	0.00	2672.67
5XX Other Purchased Services	510.89	205.44
6XX Supplies and Materials	20,425.19	3481.06
810 Dues and Fees	134.00	.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	2,562.42	3485.00
2XX Personal Services - Employee Benefits	9.63	39.26



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01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	221X	Improvement of Instruction Services			
		4XX	Purchased Property Services	8.00	.00
		5XX	Other Purchased Services	13,284.95	7272.14
		6XX	Supplies and Materials	702.87	16758.95
		7XX	Property and Equipment Acquisition	0.00	13958.00
		810	Dues and Fees	0.00	372.33
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	130,612.74	131576.27
		2XX	Personal Services - Employee Benefits	382.21	20158.12
		4XX	Purchased Property Services	182.70	265.92
		5XX	Other Purchased Services	345.10	403.87
		6XX	Supplies and Materials	26,118.69	18233.39
		810	Dues and Fees	66.34	.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	109,595.10	128087.51
		2XX	Personal Services - Employee Benefits	376.44	24452.36
		3XX	Purchased Professional and Technical Services	10,680.26	7511.90
		4XX	Purchased Property Services	1,725.31	328.46
		5XX	Other Purchased Services	16,312.35	24458.02
		6XX	Supplies and Materials	13,128.00	11611.74
		810	Dues and Fees	7,721.00	7025.33
		8XX	Other Expenditures	2,500.00	.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	339,192.26	337984.89
		2XX	Personal Services - Employee Benefits	1,574.30	46518.96
		3XX	Purchased Professional and Technical Services	1,604.34	999.95
		4XX	Purchased Property Services	621.97	465.17
		5XX	Other Purchased Services	21,429.71	38274.27
		6XX	Supplies and Materials	13,751.47	13098.13
		7XX	Property and Equipment Acquisition	31,019.55	13521.60
		810	Dues and Fees	2,637.35	1685.75
		8XX	Other Expenditures	0.00	132.80
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	57,934.55	67945.48
		2XX	Personal Services - Employee Benefits	168.38	14463.89
		3XX	Purchased Professional and Technical Services	0.00	4200.00
		5XX	Other Purchased Services	2,509.53	6111.05
		6XX	Supplies and Materials	6,239.85	12148.02
		810	Dues and Fees	271.67	390.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	17.06	1781.00

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	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	0.03	68.08
		3XX	Purchased Professional and Technical Services	0.00	1267.50
		4XX	Purchased Property Services	252,513.61	7170.09
		6XX	Supplies and Materials	2,250.65	1970.65
		810	Dues and Fees	100.00	.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	11,660.00	14960.00
		2XX	Personal Services - Employee Benefits	428.32	2510.72
		5XX	Other Purchased Services	21.78	405.00
		6XX	Supplies and Materials	102.50	.00
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	65,675.33	81294.44
		2XX	Personal Services - Employee Benefits	186.96	8587.56
		4XX	Purchased Property Services	2,203.62	6537.91
		5XX	Other Purchased Services	3,260.43	305.47
		6XX	Supplies and Materials	14,461.22	23009.56
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	97375.64
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	358,510.84	309204.32
		2XX	Personal Services - Employee Benefits	1,050.24	1102.57
		3XX	Purchased Professional and Technical Services	13,500.00	20000.00
		5XX	Other Purchased Services	152.60	1324.38
		6XX	Supplies and Materials	9,139.80	3013.74
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	80,710.22	102245.01
		2XX	Personal Services - Employee Benefits	387.80	366.38
		3XX	Purchased Professional and Technical Services	49,180.00	28971.15
		4XX	Purchased Property Services	379.97	.00
		5XX	Other Purchased Services	2,067.79	1001.04
		6XX	Supplies and Materials	2,516.24	388.22
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	0.00	275.00
		2XX	Personal Services - Employee Benefits	0.00	.93
		3XX	Purchased Professional and Technical Services	1,206.48	.00
		5XX	Other Purchased Services	731.09	1891.82
		6XX	Supplies and Materials	570.00	.00



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01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
280	Special Education - Local and State				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	990.36	.00
		2XX	Personal Services - Employee Benefits	2.33	.00
		5XX	Other Purchased Services	0.58	.00
		6XX	Supplies and Materials	0.00	143.42
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		5XX	Other Purchased Services	23.03	624.90
		6XX	Supplies and Materials	0.00	1235.61
	21XX	Support Services - Students			
		6XX	Supplies and Materials	0.00	1745.34
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	169.06
424	Title I, Part B, Subpart 3, Even Start				
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	74.88	.00
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	347.58	.00
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	19.75	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	78.96	35.06
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	65.74
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	0.00	8647.85
		3XX	Purchased Professional and Technical Services	525.00	75.00
		5XX	Other Purchased Services	173.75	49.43
810	Community Recreation				
	33XX	Community Services			
		6XX	Supplies and Materials	1,400.00	.00



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01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value	
890	Other Community Services					
	33XX	Community Services				
		5XX	Other Purchased Services	0.00	100.63	
8XX	Community Services Programs					
	33XX	Community Services				
		3XX	Purchased Professional and Technical Services	0.00	40000.00	
910	Food Services					
	31XX	Food Services				
		5XX	Other Purchased Services	0.00	482.00	
999	Undistributed					
	61XX	Operating Transfers to Other Funds				
		910	Operating Transfers to Other Funds	0.00	60969.83	
	62XX	Resources Transferred to Other School Districts or Cooper				
		920	Resources Transferred to Other School Districts or Cooper	28,666.55	22096.31	
164	Even Start					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	6786.25
			2XX	Personal Services - Employee Benefits	0.00	24.27
			164 Subtotal	0.00	6,810.52	
213	Title II Part A					
	430	Title II, Part A, Teacher & Principal Training & Recruiting				
		221X	Improvement of Instruction Services			
			2XX	Personal Services - Employee Benefits	0.00	34.30
214	Title II Part A					
	430	Title II, Part A, Teacher & Principal Training & Recruiting				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	0.00	42.63
403	Title IV Safe and Drug-Free Schools					
	433	Title IV, Part A, Safe & Drug-Free Schools & Communitie				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	0.00	.38



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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	2003 Value	2004 Value
404 Title IV Safe and Drug-Free Schools		
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	37.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,244,280.12	5,286,471.71

Schedule of Changes Worksheet

Beginning Fund Balance	520,026.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,367,988.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,286,471.71	(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)	601,543.06	(5)



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10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	20,831.93	1,974.95
1112	District Levy - Personal Property	1,200.92	490.95
1130	Tax Title and Property Sales	11.88	0.00
1190	Penalties and Interest on Taxes	116.48	220.45
1510	Interest Earnings	1,121.06	604.90
2220	County On-Schedule Trans Reimb	181,371.80	189,010.51
3210	State On-Schedule Trans Reimb	181,371.81	216,957.75
3440	State HB20/SB417 Prop Tax Reimb	450.65	0.00
3444	State School Block Grant	1,532.55	782.17
3460	Montana Oil and Gas Tax	126.71	45.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>388,135.79</u>	<u>410,087.63</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	10,943.13	11349.58
2XX	Personal Services - Employee Benefits	30.88	39.85
5XX	Other Purchased Services	359.88	458.16
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	5,688.66	6094.61
2XX	Personal Services - Employee Benefits	99.77	256.90
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	22,952.80	4333.20
2XX	Personal Services - Employee Benefits	826.85	188.05
3XX	Purchased Professional and Technical Services	1,150.00	133.09
4XX	Purchased Property Services	6,298.62	4352.86
5XX	Other Purchased Services	320,772.06	359073.73
6XX	Supplies and Materials	6,002.12	988.95
810	Dues and Fees	22.00	.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	15,303.64	21600.00
2XX	Personal Services - Employee Benefits	560.26	944.05
4XX	Purchased Property Services	2.98	262.23
5XX	Other Purchased Services	369.72	947.18



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02 Big Horn County

0023 Hardin Elem

10 - Transportation Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	391,383.37	411,022.44
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Schedule of Changes Worksheet

Beginning Fund Balance	143,890.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	410,087.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	411,022.44	(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)	142,956.10	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	54,339.46	59,455.54
1112	District Levy - Personal Property	3,424.09	5,591.14
1130	Tax Title and Property Sales	30.47	19.07
1190	Penalties and Interest on Taxes	238.26	430.81
1510	Interest Earnings	1,307.89	1,312.73
3440	State HB20/SB417 Prop Tax Reimb	1,155.50	980.64
3444	State School Block Grant	5,585.36	0.00
3460	Montana Oil and Gas Tax	399.52	252.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>66,480.55</u>	<u>68,042.50</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	10,000.00	36816.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>10,000.00</u>	<u>36,816.70</u>

Schedule of Changes Worksheet

Beginning Fund Balance				122,807.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				68,042.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				36,816.70	(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)				154,032.97	(5)



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12 - School Food Services Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	183.58	18.07
1611	National School Lunch Program	79,896.79	93,489.84
1612	School Breakfast Program	59.10	533.00
1621	Lunch Sales	0.00	684.60
1623	Milk Sales	488.96	1,581.12
1630	Catering Sales	527.00	1,189.50
1632	Daily Adult Sales	13,838.90	10,498.14
1634	Daily Ala Carte Sales	17,193.40	14,102.90
1636	Summer Program - Adult Sales	1,007.55	1,363.20
3220	State Food Services Match	0.00	879.66
4550	Federal Child Nutrition	385,412.16	418,882.86
4555	School Foods Summer Program - 10.559	18,456.71	51,092.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		517,064.15	594,314.89

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

PRC Program Function Object		2003 Value	2004 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	266,069.75	275,759.22
	2XX Personal Services - Employee Benefits	23,810.20	44,218.99
	3XX Purchased Professional and Technical Services	0.00	971.26
	4XX Purchased Property Services	14,127.85	22,358.49
	5XX Other Purchased Services	3,702.50	1,851.74
	6XX Supplies and Materials	240,662.84	263,440.60
	810 Dues and Fees	89.00	674.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		548,462.14	609,274.57



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0023 Hardin Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					24,795.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					594,314.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					609,274.57	(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)					9,835.38	(5)



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13 - Tuition Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	6,619.30	1,152.89
1112	District Levy - Personal Property	376.13	197.32
1130	Tax Title and Property Sales	3.81	0.20
1190	Penalties and Interest on Taxes	10.14	32.34
1510	Interest Earnings	150.76	176.65
3440	State HB20/SB417 Prop Tax Reimb	144.20	10.34
3460	Montana Oil and Gas Tax	41.96	16.13

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,346.30</u>	<u>1,585.87</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
5XX	Other Purchased Services	0.00	2400.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>2,400.00</u>
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Schedule of Changes Worksheet

Beginning Fund Balance				15,104.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,585.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,400.00	(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)				14,290.20	(5)



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14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	2,811.06	1,898.30
2240 County Retirement Distribution	750,748.86	767,108.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	753,559.92	769,006.38

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	404,529.86	418362.93
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	48,486.86	52435.91
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	377.06	374.21
222X Educational Media Services		
2XX Personal Services - Employee Benefits	19,511.42	19467.36
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	16,779.98	19479.14
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	47,924.06	49483.63
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	8,202.73	9535.34
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	55,575.66	61239.54
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,351.85	2239.51
28XX Support Services - Central		
2XX Personal Services - Employee Benefits	9,342.88	11327.86
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	53,275.30	46489.03
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	11,754.90	22077.02
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	41.18
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	148.82	.00



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14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
280	Special Education - Local and State				
	24XX		Support Services - School Administration		
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	2,349.91	3298.31
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	17,209.11	.00
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	976.58	.00
610	Adult Continuing Education Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	1,049.64	.00
720	School Sponsored Athletics				
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	784.02	787.87
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	8,711.18	8584.75
810	Community Recreation				
	33XX		Community Services		
		2XX	Personal Services - Employee Benefits	0.00	10318.08
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	19,695.32	2487.81
164	Even Start				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	0.00	528.67
213	Title II Part A				
	430		Title II, Part A, Teacher & Principal Training & Recruiting		
		221X	Improvement of Instruction Services		
		2XX	Personal Services - Employee Benefits	0.00	1395.11



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14 - Retirement Fund

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

PRC Program Function Object	2003 Value	2004 Value
214 Title II Part A		
430 Title II, Part A, Teacher & Principal Training & Recruiting		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1124.31
403 Title IV Safe and Drug-Free Schools		
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	13.74
404 Title IV Safe and Drug-Free Schools		
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1565.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	731,037.14	742,656.64

Schedule of Changes Worksheet

Beginning Fund Balance	310,891.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	769,006.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	742,656.64	(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)	337,241.66	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
103 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	26,985.89
104 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	707,775.44
114 Donations--Games	
1920 Contributions/Donations from Private Sources	650.00
124 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	327,059.89
134 IDEA Preschool	
4570 IDEA Preschool	12,308.00
143 Title I Accountability	
4210 Title I, Part A, Accountability	799.60
153 Migrant Education	
4250 Title I, Part C, Migrant Education	21,465.28
154 Migrant Education	
4250 Title I, Part C, Migrant Education	15,701.15
164 Even Start	
4240 Title I, Part B, Subpart 3, Even Start	119,732.94
174 School Improvement	
4220 Title I, Part A, Improvement Grants	5,734.80
184 Rent to Headstart	
1900 Other Revenue from Local Sources	286.35
213 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	24,411.22
214 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	227,628.12
243 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	24,851.71
244 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	18,671.08
324 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	26,906.76
403 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,369.32
404 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	19,421.88



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
414 Reading Excellence Act	
4650 Federal Miscellaneous Grants from OPI	329,868.05
424 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	167,995.76
434 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	309,367.61
513 Title V Part A	
4350 Title V, Part A, Innovative Programs	12,430.84
514 Title V Part A	
4350 Title V, Part A, Innovative Programs	12,210.83
524 Big Horn County Regional Demonstration Center	
4650 Federal Miscellaneous Grants from OPI	5,031.98
553 GEAR UP	
4710 GEAR UP	8,346.28
554 GEAR UP	
4710 GEAR UP	46,754.74
624 Rural Low Income (Title VI-B-2)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	26,975.13
654 ABE (Adult Basic Ed)	
3620 State Adult Education Reimbursement	7,657.00
4540 Adult Basic & Literacy Education (ABLE)	30,549.00
654 Subtotal	38,206.00
803 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	135.94
804 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	64,828.20
888 Miscellaneous	
1900 Other Revenue from Local Sources	3,615.45
1940 Textbook Sales and Rentals	1,769.80
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	4,971.62
888 Subtotal	10,356.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,615,267.66

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



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15 - Miscellaneous Programs Fund

PRC Program Function Object	2004 Value
103 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	750.50
2XX Personal Services - Employee Benefits	117.48
6XX Supplies and Materials	19731.26
21XX Support Services - Students	
1XX Personal Services - Salaries	1986.06
2XX Personal Services - Employee Benefits	282.07
5XX Other Purchased Services	232.56
8XX Other Expenditures	202.46
221X Improvement of Instruction Services	
5XX Other Purchased Services	3683.50
	26,985.89
103 Subtotal	
104 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	400596.56
2XX Personal Services - Employee Benefits	60273.54
6XX Supplies and Materials	73590.63
8XX Other Expenditures	3952.41
21XX Support Services - Students	
1XX Personal Services - Salaries	87794.60
2XX Personal Services - Employee Benefits	13122.19
5XX Other Purchased Services	1300.49
8XX Other Expenditures	8263.19
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	32400.00
2XX Personal Services - Employee Benefits	4967.04
5XX Other Purchased Services	21514.79
	707,775.44
104 Subtotal	
111 Donations--Games	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	855.38



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
420 Title I, Part A, Improving Basic Programs	
21XX Support Services - Students	
6XX Supplies and Materials	209.23
	1,064.61
111 Subtotal	
124 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	203771.32
2XX Personal Services - Employee Benefits	69248.74
4XX Purchased Property Services	518.79
5XX Other Purchased Services	4198.06
6XX Supplies and Materials	11740.72
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	9051.74
4XX Purchased Property Services	410.00
5XX Other Purchased Services	3595.40
6XX Supplies and Materials	2669.34
221X Improvement of Instruction Services	
5XX Other Purchased Services	10554.06
6XX Supplies and Materials	225.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	7728.66
2XX Personal Services - Employee Benefits	1977.13
5XX Other Purchased Services	296.75
6XX Supplies and Materials	474.95
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	588.40
4XX Purchased Property Services	10.83
	327,059.89
124 Subtotal	
134 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	5800.03
2XX Personal Services - Employee Benefits	907.39
5XX Other Purchased Services	105.00
6XX Supplies and Materials	263.70



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
457 IDEA Preschool	
21XX Support Services - Students	
5XX Other Purchased Services	346.01
221X Improvement of Instruction Services	
5XX Other Purchased Services	201.80
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	367.95
5XX Other Purchased Services	908.62
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	37.50
4XX Purchased Property Services	1175.48
6XX Supplies and Materials	56.85
27XX Student Transportation Services	
4XX Purchased Property Services	45.00
6XX Supplies and Materials	2092.67
	12,308.00
134 Subtotal	
143 Title I Accountability	
421 Title I, Part A, Accountability	
1XXX Instruction	
6XX Supplies and Materials	799.60
153 Migrant Education	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	8087.68
2XX Personal Services - Employee Benefits	1687.07
3XX Purchased Professional and Technical Services	289.00
5XX Other Purchased Services	60.00
21XX Support Services - Students	
1XX Personal Services - Salaries	975.33
2XX Personal Services - Employee Benefits	169.92
6XX Supplies and Materials	593.05
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3935.00
2XX Personal Services - Employee Benefits	607.36
5XX Other Purchased Services	194.44
6XX Supplies and Materials	318.02
27XX Student Transportation Services	
5XX Other Purchased Services	3700.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
425 Title I, Part C, Migrant Education	
27XX Student Transportation Services	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	848.41
<hr/>	
153 Subtotal	21,465.28
154 Migrant Education	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	4885.00
2XX Personal Services - Employee Benefits	1189.20
5XX Other Purchased Services	396.00
6XX Supplies and Materials	465.22
21XX Support Services - Students	
1XX Personal Services - Salaries	715.04
2XX Personal Services - Employee Benefits	58.32
5XX Other Purchased Services	196.12
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1497.00
2XX Personal Services - Employee Benefits	231.53
5XX Other Purchased Services	2594.08
6XX Supplies and Materials	92.19
222X Educational Media Services	
5XX Other Purchased Services	135.87
24XX Support Services - School Administration	
5XX Other Purchased Services	425.58
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	420.00
4XX Purchased Property Services	2400.00
<hr/>	
154 Subtotal	15,701.15
164 Even Start	
424 Title I, Part B, Subpart 3, Even Start	
1XXX Instruction	
1XX Personal Services - Salaries	31777.26
2XX Personal Services - Employee Benefits	4661.05
6XX Supplies and Materials	11800.45



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
424 Title I, Part B, Subpart 3, Even Start	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	14000.00
6XX Supplies and Materials	.34
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	25299.25
2XX Personal Services - Employee Benefits	10696.80
24XX Support Services - School Administration	
5XX Other Purchased Services	6368.41
6XX Supplies and Materials	3129.38
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	12000.00
	119,732.94
164 Subtotal	
174 School Improvement	
422 Title I, Part A, Improvement Grants	
221X Improvement of Instruction Services	
5XX Other Purchased Services	5734.80
184 Rent to Headstart	
411 Head Start	
23XX Support Services - General Administration	
5XX Other Purchased Services	211.78
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	74.57
	286.35
184 Subtotal	
213 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	9275.00
2XX Personal Services - Employee Benefits	30.33
5XX Other Purchased Services	15105.89
	24,411.22
213 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
214 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	148009.25
2XX Personal Services - Employee Benefits	20771.74
221X Improvement of Instruction Services	
5XX Other Purchased Services	58847.13
	227,628.12
214 Subtotal	
243 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	6840.75
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	14850.00
2XX Personal Services - Employee Benefits	3160.96
	24,851.71
243 Subtotal	
244 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1922.55
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	13620.00
2XX Personal Services - Employee Benefits	3128.53
	18,671.08
244 Subtotal	
324 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
1XX Personal Services - Salaries	5302.50
2XX Personal Services - Employee Benefits	828.32
6XX Supplies and Materials	17494.53
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1850.00
2XX Personal Services - Employee Benefits	362.46
5XX Other Purchased Services	1068.95



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
432 Title III, Part A, English Language Acquisition & Languag	
324 Subtotal	26,906.76
403 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	1657.32
221X Improvement of Instruction Services	
5XX Other Purchased Services	712.00
403 Subtotal	2,369.32
404 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	10847.87
3XX Purchased Professional and Technical Services	5127.45
6XX Supplies and Materials	3079.93
221X Improvement of Instruction Services	
5XX Other Purchased Services	366.63
404 Subtotal	19,421.88
414 Reading Excellence Act	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	83694.93
2XX Personal Services - Employee Benefits	34004.00
6XX Supplies and Materials	96289.11
21XX Support Services - Students	
1XX Personal Services - Salaries	1693.40
2XX Personal Services - Employee Benefits	275.38
3XX Purchased Professional and Technical Services	491.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	19950.00
2XX Personal Services - Employee Benefits	3197.27
4XX Purchased Property Services	555.69
5XX Other Purchased Services	59118.53
6XX Supplies and Materials	4480.66
810 Dues and Fees	122.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
465 Federal Miscellaneous Grants from OPI	
222X Educational Media Services	
6XX Supplies and Materials	2550.08
24XX Support Services - School Administration	
1XX Personal Services - Salaries	19534.26
2XX Personal Services - Employee Benefits	3034.40
5XX Other Purchased Services	365.40
6XX Supplies and Materials	511.94
	329,868.05
414 Subtotal	
424 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	76771.63
2XX Personal Services - Employee Benefits	14933.15
5XX Other Purchased Services	3905.06
6XX Supplies and Materials	36223.99
221X Improvement of Instruction Services	
5XX Other Purchased Services	14018.75
8XX Other Expenditures	45.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	12000.00
2XX Personal Services - Employee Benefits	3128.87
5XX Other Purchased Services	519.50
6XX Supplies and Materials	388.00
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	219.99
27XX Student Transportation Services	
1XX Personal Services - Salaries	3967.00
2XX Personal Services - Employee Benefits	581.39
5XX Other Purchased Services	1293.43
	167,995.76
424 Subtotal	
434 Reading First	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	17259.32
2XX Personal Services - Employee Benefits	7380.80
3XX Purchased Professional and Technical Services	5000.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
5XX Other Purchased Services	90.00
6XX Supplies and Materials	227005.59
221X Improvement of Instruction Services	
5XX Other Purchased Services	52298.62
24XX Support Services - School Administration	
5XX Other Purchased Services	333.28
	309,367.61
434 Subtotal	
513 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	12430.84
514 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	12210.83
524 Big Horn County Regional Demonstration Center	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	2000.00
2XX Personal Services - Employee Benefits	312.53
6XX Supplies and Materials	304.29
24XX Support Services - School Administration	
1XX Personal Services - Salaries	1925.00
2XX Personal Services - Employee Benefits	490.16
	5,031.98
524 Subtotal	
553 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	1853.43
2XX Personal Services - Employee Benefits	449.83
5XX Other Purchased Services	200.00
6XX Supplies and Materials	675.08



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
471 GEAR UP	
21XX Support Services - Students	
1XX Personal Services - Salaries	3442.97
2XX Personal Services - Employee Benefits	524.97
3XX Purchased Professional and Technical Services	1200.00
	8,346.28
553 Subtotal	
554 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	2765.25
2XX Personal Services - Employee Benefits	613.65
3XX Purchased Professional and Technical Services	300.00
5XX Other Purchased Services	3544.12
6XX Supplies and Materials	8658.69
21XX Support Services - Students	
1XX Personal Services - Salaries	23973.27
2XX Personal Services - Employee Benefits	3442.88
3XX Purchased Professional and Technical Services	1000.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	948.51
24XX Support Services - School Administration	
5XX Other Purchased Services	1167.50
27XX Student Transportation Services	
1XX Personal Services - Salaries	300.00
2XX Personal Services - Employee Benefits	40.87
	46,754.74
554 Subtotal	
624 Rural Low Income (Title VI-B-2)	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	23450.00
2XX Personal Services - Employee Benefits	3525.13
	26,975.13
624 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
654 ABE (Adult Basic Ed)	
454 Adult Basic & Literacy Education (ABLE)	
1XXX Instruction	
1XX Personal Services - Salaries	19819.72
2XX Personal Services - Employee Benefits	2979.46
4XX Purchased Property Services	376.00
5XX Other Purchased Services	94.50
6XX Supplies and Materials	6823.79
8XX Other Expenditures	30.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	3256.98
6XX Supplies and Materials	402.75
23XX Support Services - General Administration	
1XX Personal Services - Salaries	3432.75
2XX Personal Services - Employee Benefits	537.55
5XX Other Purchased Services	268.50
8XX Other Expenditures	184.00
	38,206.00
654 Subtotal	
803 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
27XX Student Transportation Services	
6XX Supplies and Materials	135.94
804 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	46477.81
2XX Personal Services - Employee Benefits	13340.31
21XX Support Services - Students	
5XX Other Purchased Services	10.08
27XX Student Transportation Services	
1XX Personal Services - Salaries	3692.00
2XX Personal Services - Employee Benefits	481.25
6XX Supplies and Materials	826.75
	64,828.20
804 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
888 Miscellaneous	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	390.00
6XX Supplies and Materials	354.13
24XX Support Services - School Administration	
6XX Supplies and Materials	20.00
28XX Support Services - Central	
4XX Purchased Property Services	70.00
6XX Supplies and Materials	2802.96

888 Subtotal	3,637.09

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 2,608,962.49
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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					35,404.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,615,267.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,608,962.49	(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)					41,709.81	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
103 Title I Improving Basic Programs	26,985.89	26,985.89	0.00
104 Title I Improving Basic Programs	707,775.44	707,775.44	0.00
111 Donations--Games	0.00	1,064.61	-1,064.61
114 Donations--Games	650.00	0.00	650.00
124 IDEA Part B	327,059.89	327,059.89	0.00
134 IDEA Preschool	12,308.00	12,308.00	0.00
143 Title I Accountability	799.60	799.60	0.00
153 Migrant Education	21,465.28	21,465.28	0.00
154 Migrant Education	15,701.15	15,701.15	0.00
164 Even Start	119,732.94	119,732.94	0.00
174 School Improvement	5,734.80	5,734.80	0.00
184 Rent to Headstart	286.35	286.35	0.00
213 Title II Part A	24,411.22	24,411.22	0.00
214 Title II Part A	227,628.12	227,628.12	0.00
243 Title II, Part D, Ed Technology	24,851.71	24,851.71	0.00
244 Title II, Part D, Ed Technology	18,671.08	18,671.08	0.00
324 Title III Part A English Language Acquisition	26,906.76	26,906.76	0.00
403 Title IV Safe and Drug-Free Schools	2,369.32	2,369.32	0.00
404 Title IV Safe and Drug-Free Schools	19,421.88	19,421.88	0.00
414 Reading Excellence Act	329,868.05	329,868.05	0.00
424 21st Century Community Learning	167,995.76	167,995.76	0.00
434 Reading First	309,367.61	309,367.61	0.00



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
513 Title V Part A	12,430.84	12,430.84	0.00
514 Title V Part A	12,210.83	12,210.83	0.00
524 Big Horn County Regional Demonstration Center	5,031.98	5,031.98	0.00
553 GEAR UP	8,346.28	8,346.28	0.00
554 GEAR UP	46,754.74	46,754.74	0.00
624 Rural Low Income (Title VI-B-2)	26,975.13	26,975.13	0.00
654 ABE (Adult Basic Ed)	38,206.00	38,206.00	0.00
803 Johnson O'Malley (JOM)	135.94	135.94	0.00
804 Johnson O'Malley (JOM)	64,828.20	64,828.20	0.00
888 Miscellaneous	10,356.87	3,637.09	6,719.78
Total	2,615,267.66	2,608,962.49	6,305.17

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17 - Adult Education Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	4,957.96	7,864.40
1112	District Levy - Personal Property	385.49	707.08
1130	Tax Title and Property Sales	2.61	2.56
1190	Penalties and Interest on Taxes	66.20	100.16
1340	Fees for Adult Education	434.00	0.00
1510	Interest Earnings	290.08	255.37
3440	State HB20/SB417 Prop Tax Reimb	99.18	131.43
3444	State School Block Grant	1,975.71	0.00
3460	Montana Oil and Gas Tax	47.20	28.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,258.43</u>	<u>9,089.17</u>

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

PRC Program Function Object		2003 Value	2004 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	6,879.24	.00
	2XX Personal Services - Employee Benefits	240.55	.00
	3XX Purchased Professional and Technical Services	0.00	175.00
	5XX Other Purchased Services	0.00	689.75
	6XX Supplies and Materials	0.00	47.02
	23XX Support Services - General Administration		
	5XX Other Purchased Services	421.75	.00
	24XX Support Services - School Administration		
	5XX Other Purchased Services	0.00	22.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>7,541.54</u>	<u>933.77</u>



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0023 Hardin Elem

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						20,335.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,089.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						933.77	(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)						28,490.63	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	147.33	108.92
1910 Rentals	2,800.00	3,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,947.33	3,708.92

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

PRC Program Function Object	2003 Value	2004 Value
890 Other Community Services		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	1987.04
33XX Community Services		
4XX Purchased Property Services	1,860.39	.00
8XX Community Services Programs		
33XX Community Services		
4XX Purchased Property Services	0.00	2156.53
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
4XX Purchased Property Services	492.34	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,352.73	4,143.57

Schedule of Changes Worksheet

Beginning Fund Balance	10,443.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,708.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,143.57	(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)	10,008.97	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	7.64	5.63
5300 Operating Transfers from Other Funds	0.00	60,969.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7.64	60,975.46

Schedule of Changes Worksheet

Beginning Fund Balance	501.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,975.46	(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)	61,477.35	(5)



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26 - Impact Aid Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	81,493.88	66,279.10
1530	Net Increase (Decrease) in the Fair Value of Investments	0.00	-31,525.88
1900	Other Revenue from Local Sources	0.00	1,065.73
4820	Federal Impact Aid - Title VIII	2,866,364.99	2,820,531.46
6100	Material Prior Period Revenue Adjustments	4,909.25	22,198.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,952,768.12</u>	<u>2,878,548.75</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	434,402.83	489895.44
	3XX Purchased Professional and Technical Services	75.00	688.65
	4XX Purchased Property Services	365.00	2606.29
	5XX Other Purchased Services	551.41	4579.63
	6XX Supplies and Materials	9,426.07	39058.90
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	48,072.62	.00
	5XX Other Purchased Services	238.52	1421.97
	6XX Supplies and Materials	4,397.17	1548.12
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	347.35	.00
	4XX Purchased Property Services	0.00	21.63
	5XX Other Purchased Services	1,739.16	3911.90
	6XX Supplies and Materials	251.09	14183.69
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	17,714.41	.00
	6XX Supplies and Materials	569.42	7970.82
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	19,107.21	.00
	3XX Purchased Professional and Technical Services	876.00	480.00
	4XX Purchased Property Services	8,112.91	7881.86
	5XX Other Purchased Services	4,821.00	6122.19
	6XX Supplies and Materials	30.12	11.25
	810 Dues and Fees	6,504.66	6994.18
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	37,486.92	.00
	4XX Purchased Property Services	26.81	350.00
	5XX Other Purchased Services	2,861.02	28889.83



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		6XX	Supplies and Materials	1,705.65	2962.94
		7XX	Property and Equipment Acquisition	0.00	5091.07
		810	Dues and Fees	355.00	589.35
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	12,409.52	.00
		5XX	Other Purchased Services	150.00	.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	405,813.41	447104.78
		2XX	Personal Services - Employee Benefits	69,649.62	81385.00
		3XX	Purchased Professional and Technical Services	4,336.60	8807.18
		4XX	Purchased Property Services	332,057.65	330279.00
		5XX	Other Purchased Services	47,599.87	48891.73
		6XX	Supplies and Materials	185,263.14	134704.98
		7XX	Property and Equipment Acquisition	0.00	20212.95
		810	Dues and Fees	160.00	218.67
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	3,215.33	.00
		5XX	Other Purchased Services	251.22	1039.66
	28XX	Support Services - Central			
		2XX	Personal Services - Employee Benefits	7,278.00	.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	44,379.75	105906.52
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	3906.55
		2XX	Personal Services - Employee Benefits	70,208.70	49230.06
		3XX	Purchased Professional and Technical Services	0.00	739.63
		5XX	Other Purchased Services	47.90	1197.49
		6XX	Supplies and Materials	0.00	2864.11
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	15,407.91	18335.51
		3XX	Purchased Professional and Technical Services	0.00	2350.00
		5XX	Other Purchased Services	0.00	730.66
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	29.97
		5XX	Other Purchased Services	0.00	702.00
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	94.66	.00



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
280	Special Education - Local and State				
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	810.36	488.40
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,550.00	1700.00
		2XX	Personal Services - Employee Benefits	1,963.92	4154.14
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		5XX	Other Purchased Services	167.11	.00
		6XX	Supplies and Materials	0.00	350.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	31,210.75	.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	12,367.28	.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	4,052.83	.00
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	25,483.22	.00
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,076.35	.00
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	1382.50
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	400.67	533.10
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	8,715.00	8384.00
		2XX	Personal Services - Employee Benefits	420.67	365.93
		6XX	Supplies and Materials	15.50	.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	59,385.55	60919.41
		2XX	Personal Services - Employee Benefits	4,244.70	216.58



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
134	IDEA	Preschool			
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1778.82
164	Even Start				
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	0.00	3.29
424	Title I, Part B, Subpart 3, Even Start				
	1XXX	Instruction			
		5XX	Other Purchased Services	0.00	5888.21
		6XX	Supplies and Materials	0.00	378.70
		8XX	Other Expenditures	0.00	171.25
			164 Subtotal	0.00	6,441.45
214	Title II Part A				
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	36832.55
404	Title IV Safe and Drug-Free Schools				
433	Title IV, Part A, Safe & Drug-Free Schools & Communitie				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3485.50
624	Rural Low Income (Title VI-B-2)				
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	7234.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,031,712.28	2,198,904.67



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26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,259,147.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,878,548.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,198,904.67	(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)					4,938,791.97	(5)



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28 - Technology Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	256.11	281.20
3445	State Combined Fund School Block Grant	0.00	6,500.00
4650	Federal Miscellaneous Grants from OPI	0.00	11,990.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>256.11</u>	<u>18,771.70</u>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
6XX Supplies and Materials	0.00	392.88
28XX Support Services - Central		
6XX Supplies and Materials	0.00	946.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>1,339.26</u>

Schedule of Changes Worksheet

Beginning Fund Balance	16,828.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,771.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,339.26	(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)	34,261.03	(5)



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29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	238.24	454.32
3282 State Flexibility Fund Allocation	37,452.85	0.00
3445 State Combined Fund School Block Grant	0.00	6,439.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,691.09	6,893.87

Schedule of Changes Worksheet

Beginning Fund Balance	37,691.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,893.87	(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)	44,584.96	(5)



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50 - Debt Service Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	4.74	23.10
1190 Penalties and Interest on Taxes	7.64	33.53
1510 Interest Earnings	457.96	254.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	470.34	310.87

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
830 Special Assessments	5,781.43	7000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,781.43	7,000.00

Schedule of Changes Worksheet

Beginning Fund Balance	26,918.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	310.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,000.00	(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)	20,229.33	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	29,236.02	32,375.05
1112 District Levy - Personal Property	1,916.57	3,045.70
1130 Tax Title and Property Sales	16.68	10.57
1190 Penalties and Interest on Taxes	135.21	254.96
1510 Interest Earnings	1,557.12	1,232.91
1910 Rentals	0.00	18,703.69
3440 State HB20/SB417 Prop Tax Reimb	632.71	543.51
3444 State School Block Grant	5,115.55	0.00
3460 Montana Oil and Gas Tax	228.83	139.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,838.69	56,305.58

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,250.00	.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	19,302.87	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,552.87	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	108,403.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,305.58	(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)	164,709.54	(5)



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78 - Self Insurance Fund - Health

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	13,370.86	8,748.12
1530	Net Increase (Decrease) in the Fair Value of Investments	0.00	-6,432.98
6100	Material Prior Period Revenue Adjustments	1,005.42	-2,501.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,376.28</u>	<u>-186.83</u>

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

PRC Program Function Object		2003 Value	2004 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	2XX Personal Services - Employee Benefits	46,049.87	14100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>46,049.87</u>	<u>14,100.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				496,468.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				-186.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				14,100.00	(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)				482,181.66	(5)



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79 - Self Insurance Fund - Liability

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	6,152.28	4,060.75
1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-3,203.60
6100 Material Prior Period Revenue Adjustments	520.48	-4,883.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,672.76	-4,026.37

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

PRC Program Function Object	2003 Value	2004 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
3XX Purchased Professional and Technical Services	35.96	372.00
4XX Purchased Property Services	750.00	.00
6XX Supplies and Materials	0.00	150.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	785.96	522.00

Schedule of Changes Worksheet

Beginning Fund Balance	220,145.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-4,026.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	522.00	(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)	215,597.03	(5)



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0023 Hardin Elem

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	125.99	110.15
1920 Contributions/Donations from Private Sources	2,000.00	2,206.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,125.99	2,316.65

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

PRC Program Function Object	2003 Value	2004 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	0.00	1500.00
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	1,000.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,000.00	1,500.00

Schedule of Changes Worksheet

Beginning Fund Balance	8,680.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,316.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,500.00	(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)	9,497.34	(5)



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82 - Interlocal Agreement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	15.07	11.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>15.07</u>	<u>11.08</u>

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

PRC Program Function Object	2003 Value	2004 Value
8XX Community Services Programs		
33XX Community Services		
4XX Purchased Property Services	0.00	298.49
6XX Supplies and Materials	0.00	703.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>1,001.49</u>

Schedule of Changes Worksheet

Beginning Fund Balance	990.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,001.49	(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)	0.00	(4)
		(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	118,941.40	125,802.30
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	11,500.00	15,090.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	12,386.25
XX	XXX 4XXX	725 Major Construction Services	32,879.75	49,184.53
XX	XXX 4XXX	73X Major Equipment-New	0.00	24,601.40
XX	XXX 4XXX	74X Major Equipment-Replacement	19,302.87	102,019.98
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	2,400.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	138,862.44
b. Related Services Block Grant Entitlement	46,287.48
c. Total Entitlements Subject to Reversion	185,149.92

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)]	246,249.40
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	550,013.96
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.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	309,204.32	0.00	0.00	3,906.55
280	1XXX	2XX	1,102.57	0.00	0.00	49,230.06
280	1XXX	3XX	20,000.00	0.00	0.00	739.63
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,324.38	0.00	0.00	1,197.49
280	1XXX	6XX	3,013.74	0.00	0.00	2,864.11
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	102,245.01	0.00	0.00	0.00
280	21XX	2XX	366.38	0.00	0.00	18,335.51
280	21XX	3XX	28,971.15	0.00	0.00	2,350.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	1,001.04	0.00	0.00	730.66
280	21XX	6XX	388.22	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	275.00	0.00	0.00	0.00
280	221X	2XX	0.93	0.00	0.00	29.97
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	1,891.82	0.00	0.00	702.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	143.42	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			469,927.98	0.00	0.00	80,085.98 550,013.96



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

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



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	259,526.00	0.00	0.00	259,526.00
Land Improvements	268,495.75	39,890.00	0.00	308,385.75
Buildings	7,197,036.89	227,760.06	0.00	7,424,796.95
Machinery And Equipment	842,941.97	111,985.90	0.00	954,927.87
Totals at historical cost	8,568,000.61	379,635.96	0.00	8,947,636.57
Less Accumulated depreciation for:				
Improvement Accum	118,782.68	18,752.82	0.00	137,535.50
Building Accum	3,257,460.94	150,460.54	0.00	3,407,921.48
Machinery And Equipment Accum	586,347.74	66,478.16	0.00	652,825.90
Total accumulated depreciation	3,962,591.36	235,691.52	0.00	4,198,282.88
Governmental activities, capital assets, net	4,605,409.25	143,944.44	0.00	4,749,353.69

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

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

Depreciation by Function for FY2004	Governmental Activities	Business-Type Activities
Instruction (1XXX)	119,355.24	0.00
Support Services Staff (22XX)	1,744.76	0.00
General Administration (23XX)	3,457.29	0.00
School Administration (24XX)	1,419.02	0.00
Financial Administration (25XX)	5,841.26	0.00
Operations and Maintenance (26XX)	33,233.52	0.00
Transportation (27XX)	32,448.07	0.00
Food Service (31XX)	2,031.20	0.00
Extracurricular (34XX, 35XX)	36,161.16	0.00
Total Depreciation for FY2004	235,691.52	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
Governmental Activities *							
Compensated Absences	1,092,971.51	72,139.36	0.00	51,017.86	1,114,093.01	0.00	1,114,093.01
Total Governmental Activity							
Long-Term Liabilities	1,092,971.51	72,139.36	0.00	51,017.86	1,114,093.01	0.00	1,114,093.01

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

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