



# Trustees' Financial Summary

FY2004-05

Submit ID: 0023-48099577

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 FY05 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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### 0023 Hardin Elem

PRC	Title	Project Type	Project Number	CFDA #
104	Title I, Part A, Improving Basic Programs	FEDERAL	0200233104	84.010A
111	Donations--Games	LOCAL		
114	Donations--Games	LOCAL		
115	Donations--Games	LOCAL		
124	IDEA Part B	FEDERAL	0200237704ALLO	84.027
154	Title I, Part C, Migrant Ed	FEDERAL	0200233604B	84.011A
164	Title I, Part B, Subpart 3, Even Start	FEDERAL	0200233804	84.213
174	Title I, Part A, Improvement Grants	FEDERAL	0200233704	84.010
214	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0200231404	84.367
244	Title II, Part D, Ed Technology	FEDERAL	0200236004	84.318
315	Johnson O'Malley (JOM)	FEDERAL	Crow Tribe	15.130
324	Title III Part A English Language Acquisition	FEDERAL	0200234104A	84.365A
335	Title I Improving Basic Programs	FEDERAL	0200233105	84.010A
355	Title I, Part A, Improvement Grants	FEDERAL	0200233705	84.010
365	Title I, Part B, Subpart 1 Reading First	FEDERAL	0200233505	84.357
375	Title I, Part B, Subpart 3, Even Start	FEDERAL	0200233805	84.213
385	Title I, Part C, Migrant Ed	FEDERAL	0200233605B	84.011A
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	Title I, Part B, Subpart 1 Reading First	FEDERAL	0200233504	84.357
435	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0200231405	84.367
445	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	0200239905	84.358B
455	Title II, Part D, Ed Technology	FEDERAL	0200236005	84.318
465	Title III Part A English Language Acquisition	FEDERAL	0200234105	84.365A
475	Title IV Safe and Drug-Free Schools	FEDERAL	0200231605	84.186A
485	21st Century Community Learning	FEDERAL	0200231705	84.287
495	Title V, Part A, Innovative Programs	FEDERAL	0200233905	84.298
514	Title V, Part A, Innovative Programs	FEDERAL	0200233904	84.298
524	Learn and Serve Montana	FEDERAL	0200235104	94.004
554	GEAR UP	FEDERAL	600021	84.334
565	ABE (Adult Basic Ed)	FEDERAL	0200235605BG	84.002
585	IDEA Part B	FEDERAL	0200237705ALLO	84.027
595	IDEA Preschool	FEDERAL	0200237905ALLO	84.173A
645	Learn and Serve Montana	FEDERAL	0200235105	94.004
655	Learn and Serve Montana	FEDERAL	0200235205	94.004
675	GEAR UP	FEDERAL	600021	84.334
804	Johnson O'Malley (JOM)	FEDERAL	Crow Tribe	15.130
888	Miscellaneous	LOCAL		



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

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	554,637.87	85,498.21	146,426.30	458.61
02	Taxes Receivable - Real and Personal (120-149)	187,947.81	2,146.04	7,338.62	
03	Taxes Receivable - Protested (150-159)	22,091.80		886.08	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		3,096.21		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>764,677.48</b>	<b>90,740.46</b>	<b>154,651.00</b>	<b>458.61</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	210,039.61	2,146.04	8,224.70	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>210,039.61</b>	<b>2,146.04</b>	<b>8,224.70</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	554,637.87	88,594.42	146,426.30	458.61
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>554,637.87</b>	<b>88,594.42</b>	<b>146,426.30</b>	<b>458.61</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>764,677.48</b>	<b>90,740.46</b>	<b>154,651.00</b>	<b>458.61</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,656.57	386,450.83	-100,393.90	24,666.74
02	Taxes Receivable - Real and Personal (120-149)	303.92			814.36
03	Taxes Receivable - Protested (150-159)	22.81			4.23
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			233,553.67	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>10,983.30</b>	<b>386,450.83</b>	<b>133,159.77</b>	<b>25,485.33</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	326.73		64,718.90	818.59
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>326.73</b>		<b>64,718.90</b>	<b>818.59</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	10,656.57	386,450.83	68,440.87	24,666.74
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>10,656.57</b>	<b>386,450.83</b>	<b>68,440.87</b>	<b>24,666.74</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>10,983.30</b>	<b>386,450.83</b>	<b>133,159.77</b>	<b>25,485.33</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,495.47	118,048.13
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>5,495.47</b>	<b>118,048.13</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			5,495.47	118,048.13
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>5,495.47</b>	<b>118,048.13</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>5,495.47</b>	<b>118,048.13</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,397,272.38	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			5,397,272.38	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			5,397,272.38	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			5,397,272.38	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			5,397,272.38	



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	94,423.72	58,124.69		7,611.91
02	Taxes Receivable - Real and Personal (120-149)				142.42
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>94,423.72</b>	<b>58,124.69</b>		<b>7,754.33</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				142.42
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>142.42</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	94,423.72	58,124.69		7,611.91
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>94,423.72</b>	<b>58,124.69</b>		<b>7,611.91</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>94,423.72</b>	<b>58,124.69</b>		<b>7,754.33</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		208,014.92		
02	Taxes Receivable - Real and Personal (120-149)		4,013.59		
03	Taxes Receivable - Protested (150-159)		527.62		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		212,556.13		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		4,541.21		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		4,541.21		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		208,014.92		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		208,014.92		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		212,556.13		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			447,896.80	224,743.45
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			447,896.80	224,743.45
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			447,896.80	224,743.45
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			447,896.80	224,743.45



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,726.61			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>10,726.61</b>			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>10,726.61</b>			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>10,726.61</b>			



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



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



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



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## 02 Big Horn County 0023 Hardin Elem

### 01 - General Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	1,386,767.72	1,335,943.05
1112 District Levy - Personal Property	130,501.72	105,119.92
1130 Tax Title and Property Sales	442.91	908.93
1190 Penalties and Interest on Taxes	12,515.56	11,614.08
1510 Interest Earnings	5,434.76	13,078.62
1900 Other Revenue from Local Sources	9,486.95	76.30
1910 Rentals	7,100.00	825.00
3110 Direct State Aid	2,154,402.32	2,230,415.13
3115 State Spec Ed Allowable Cost Pymt to Districts	288,697.99	311,744.67
3120 State Guaranteed Tax Base Aid	1,089,293.84	1,103,509.17
3440 State HB20/SB417 Prop Tax Reimb	22,776.38	18,360.51
3444 State School Block Grant	254,691.19	256,626.84
3460 Montana Oil and Gas Tax	5,867.09	9,558.45
5200 Sale or Compensation for Loss of Assets	10.00	0.00

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

5,367,988.43      5,397,780.67

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,758,838.94	2806520.61
2XX Personal Services - Employee Benefits	9,886.08	15225.71
3XX Purchased Professional and Technical Services	62,811.82	1938.04
4XX Purchased Property Services	5,059.75	6982.96
5XX Other Purchased Services	34,897.67	26507.54
6XX Supplies and Materials	158,026.77	138129.15
810 Dues and Fees	131.00	10.75
8XX Other Expenditures	0.00	326.00
21XX Support Services - Students		
1XX Personal Services - Salaries	352,878.79	376328.27
2XX Personal Services - Employee Benefits	54,318.15	2041.08
3XX Purchased Professional and Technical Services	8,931.09	.00
4XX Purchased Property Services	2,672.67	1646.78
5XX Other Purchased Services	205.44	3862.08
6XX Supplies and Materials	3,481.06	3280.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	3,485.00	32508.38
2XX Personal Services - Employee Benefits	39.26	176.29
3XX Purchased Professional and Technical Services	0.00	2107.90
4XX Purchased Property Services	0.00	240.00



# 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	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	7,272.14	14665.34
		6XX	Supplies and Materials	16,758.95	4748.60
		7XX	Property and Equipment Acquisition	13,958.00	.00
		810	Dues and Fees	372.33	.00
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	131,576.27	150236.22
		2XX	Personal Services - Employee Benefits	20,158.12	814.59
		4XX	Purchased Property Services	265.92	50.00
		5XX	Other Purchased Services	403.87	139.00
		6XX	Supplies and Materials	18,233.39	17962.64
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	128,087.51	124317.18
		2XX	Personal Services - Employee Benefits	24,452.36	712.06
		3XX	Purchased Professional and Technical Services	7,511.90	16497.35
		4XX	Purchased Property Services	328.46	1084.07
		5XX	Other Purchased Services	24,458.02	26736.00
		6XX	Supplies and Materials	11,611.74	10929.89
		810	Dues and Fees	7,025.33	11167.67
		8XX	Other Expenditures	0.00	513.88
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	337,984.89	361272.60
		2XX	Personal Services - Employee Benefits	46,518.96	3266.86
		3XX	Purchased Professional and Technical Services	999.95	11409.72
		4XX	Purchased Property Services	465.17	13325.16
		5XX	Other Purchased Services	38,274.27	30461.23
		6XX	Supplies and Materials	13,098.13	23169.89
		7XX	Property and Equipment Acquisition	13,521.60	9000.00
		810	Dues and Fees	1,685.75	2341.70
		8XX	Other Expenditures	132.80	.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	67,945.48	174520.20
		2XX	Personal Services - Employee Benefits	14,463.89	31677.88
		3XX	Purchased Professional and Technical Services	4,200.00	4200.00
		4XX	Purchased Property Services	0.00	3032.85
		5XX	Other Purchased Services	6,111.05	10100.28
		6XX	Supplies and Materials	12,148.02	30568.27
		810	Dues and Fees	390.00	374.00
		8XX	Other Expenditures	0.00	758.30
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	1,781.00	.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	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	68.08	.00
		3XX	Purchased Professional and Technical Services	1,267.50	28.33
		4XX	Purchased Property Services	7,170.09	51303.93
		5XX	Other Purchased Services	0.00	48250.00
		6XX	Supplies and Materials	1,970.65	17329.52
		7XX	Property and Equipment Acquisition	0.00	32060.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	14,960.00	13400.00
		2XX	Personal Services - Employee Benefits	2,510.72	727.96
		5XX	Other Purchased Services	405.00	6.48
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	81,294.44	.00
		2XX	Personal Services - Employee Benefits	8,587.56	.00
		4XX	Purchased Property Services	6,537.91	.00
		5XX	Other Purchased Services	305.47	.00
		6XX	Supplies and Materials	23,009.56	.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	97,375.64	65335.36
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	309,204.32	462835.41
		2XX	Personal Services - Employee Benefits	1,102.57	3189.87
		3XX	Purchased Professional and Technical Services	20,000.00	.00
		5XX	Other Purchased Services	1,324.38	19.95
		6XX	Supplies and Materials	3,013.74	3309.40
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	102,245.01	.00
		2XX	Personal Services - Employee Benefits	366.38	.00
		3XX	Purchased Professional and Technical Services	28,971.15	.00
		5XX	Other Purchased Services	1,001.04	.00
		6XX	Supplies and Materials	388.22	.00
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	275.00	.00
		2XX	Personal Services - Employee Benefits	0.93	.00
		5XX	Other Purchased Services	1,891.82	440.00
	24XX	Support Services - School Administration			
		6XX	Supplies and Materials	143.42	.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	1300.00



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## 01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
280	Special Education - Local and State				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	4973.26
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		5XX	Other Purchased Services	624.90	.00
		6XX	Supplies and Materials	1,235.61	.00
	21XX	Support Services - Students			
		6XX	Supplies and Materials	1,745.34	.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	169.06	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	35.06	.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	65.74	.00
		5XX	Other Purchased Services	0.00	500.00
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	8,647.85	.00
		3XX	Purchased Professional and Technical Services	75.00	.00
		5XX	Other Purchased Services	49.43	383.50
		6XX	Supplies and Materials	0.00	135.21
890	Other Community Services				
	33XX	Community Services			
		5XX	Other Purchased Services	100.63	.00
8XX	Community Services Programs				
	33XX	Community Services			
		3XX	Purchased Professional and Technical Services	40,000.00	.00
		4XX	Purchased Property Services	0.00	28884.31
		5XX	Other Purchased Services	0.00	5000.00
		6XX	Supplies and Materials	0.00	668.25
910	Food Services				
	31XX	Food Services			
		4XX	Purchased Property Services	0.00	599.99
		5XX	Other Purchased Services	482.00	734.30



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## 01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value	
999	Undistributed					
	61XX	Operating Transfers to Other Funds				
		910	Operating Transfers to Other Funds	60,969.83	55957.94	
	62XX	Resources Transferred to Other School Districts or Cooper				
		920	Resources Transferred to Other School Districts or Cooper	22,096.31	139427.92	
<b>164</b>	<b>Even Start</b>					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	6,786.25	.00
			2XX	Personal Services - Employee Benefits	24.27	.00
			<b>164 Subtotal</b>	<b>6,810.52</b>	<b>0.00</b>	
<b>213</b>	<b>Title II Part A</b>					
	430	Title II, Part A, Teacher & Principal Training & Recruiting				
		221X	Improvement of Instruction Services			
			2XX	Personal Services - Employee Benefits	34.30	.00
<b>214</b>	<b>Title II Part A</b>					
	430	Title II, Part A, Teacher & Principal Training & Recruiting				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	42.63	.00
<b>403</b>	<b>Title IV Safe and Drug-Free Schools</b>					
	433	Title IV, Part A, Safe & Drug-Free Schools & Communitie				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	0.38	.00
<b>404</b>	<b>Title IV Safe and Drug-Free Schools</b>					
	433	Title IV, Part A, Safe & Drug-Free Schools & Communitie				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	37.76	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>5,286,471.71</b>	<b>5,444,685.86</b>	



# Trustees' Financial Summary

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## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					601,543.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,397,780.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,444,685.86	(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)					554,637.87	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	1,974.95	216.95
1112	District Levy - Personal Property	490.95	75.77
1190	Penalties and Interest on Taxes	220.45	86.97
1510	Interest Earnings	604.90	1.70
1900	Other Revenue from Local Sources	0.00	18,000.00
2220	County On-Schedule Trans Reimb	189,010.51	201,295.14
3210	State On-Schedule Trans Reimb	216,957.75	201,295.16
3444	State School Block Grant	782.17	788.11
3460	Montana Oil and Gas Tax	45.95	0.00
5200	Sale or Compensation for Loss of Assets	0.00	2,300.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>410,087.63</b>	<b>424,059.80</b>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	11,349.58	11691.62
2XX	Personal Services - Employee Benefits	39.85	67.11
5XX	Other Purchased Services	458.16	333.07
24XX	Support Services - School Administration		
4XX	Purchased Property Services	0.00	37.14
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	6,094.61	.00
2XX	Personal Services - Employee Benefits	256.90	.00
4XX	Purchased Property Services	0.00	16.00
6XX	Supplies and Materials	0.00	18.58
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	4,333.20	31435.70
2XX	Personal Services - Employee Benefits	188.05	2046.47
3XX	Purchased Professional and Technical Services	133.09	.00
4XX	Purchased Property Services	4,352.86	4378.86
5XX	Other Purchased Services	359,073.73	402780.05
6XX	Supplies and Materials	988.95	2048.60
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	21,600.00	21600.00
2XX	Personal Services - Employee Benefits	944.05	1438.42
4XX	Purchased Property Services	262.23	.00
5XX	Other Purchased Services	947.18	529.86



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## 10 - Transportation Fund

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

PRC Program Function Object	2004 Value	2005 Value
280 Special Education - Local and State		
27XX Student Transportation Services		

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

411,022.44	478,421.48
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### Schedule of Changes Worksheet

Beginning Fund Balance	142,956.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	424,059.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	478,421.48	(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)	88,594.42	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	59,455.54	53,716.32
1112	District Levy - Personal Property	5,591.14	4,243.37
1130	Tax Title and Property Sales	19.07	36.47
1190	Penalties and Interest on Taxes	430.81	441.97
1510	Interest Earnings	1,312.73	2,661.30
1530	Net Increase (Decrease) in the Fair Value of Investments	0.00	-338.21
3440	State HB20/SB417 Prop Tax Reimb	980.64	736.75
3460	Montana Oil and Gas Tax	252.57	395.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>68,042.50</u>	<u>61,893.33</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	36,816.70	69,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>36,816.70</u>	<u>69,500.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		154,032.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		61,893.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		69,500.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		146,426.30	(5)



# Trustees' Financial Summary

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## 12 - School Food Services Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	18.07	0.60
1611	National School Lunch Program	93,489.84	96,720.16
1612	School Breakfast Program	533.00	607.70
1621	Lunch Sales	684.60	0.00
1623	Milk Sales	1,581.12	1,805.20
1630	Catering Sales	1,189.50	2,827.43
1632	Daily Adult Sales	10,498.14	29,398.82
1634	Daily Ala Carte Sales	14,102.90	14,440.15
1636	Summer Program - Adult Sales	1,363.20	1,879.75
1910	Rentals	0.00	75.00
3220	State Food Services Match	879.66	1,969.73
4550	Federal Child Nutrition	418,882.86	438,144.55
4555	School Foods Summer Program - 10.559	51,092.00	22,949.46

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

594,314.89      610,818.55

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

PRC Program Function Object		2004 Value	2005 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	275,759.22	264,788.09
	2XX Personal Services - Employee Benefits	44,218.99	48,140.57
	3XX Purchased Professional and Technical Services	971.26	766.00
	4XX Purchased Property Services	22,358.49	5,603.20
	5XX Other Purchased Services	1,851.74	2,258.40
	6XX Supplies and Materials	263,440.60	298,159.06
	810 Dues and Fees	674.27	480.00

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

609,274.57      620,195.32



# Trustees' Financial Summary

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## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					9,835.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					610,818.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					620,195.32	(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)					458.61	(5)



# Trustees' Financial Summary

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**0023 Hardin Elem**

## 13 - Tuition Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	1,152.89	1,400.99
1112 District Levy - Personal Property	197.32	107.59
1130 Tax Title and Property Sales	0.20	0.94
1190 Penalties and Interest on Taxes	32.34	18.87
1510 Interest Earnings	176.65	271.36
3440 State HB20/SB417 Prop Tax Reimb	10.34	19.06
3460 Montana Oil and Gas Tax	16.13	7.56

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,585.87	1,826.37
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	2,400.00	5,460.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,400.00	5,460.00
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## Schedule of Changes Worksheet

Beginning Fund Balance	14,290.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,826.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,460.00	(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)	10,656.57	(5)



# Trustees' Financial Summary

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## 02 Big Horn County 0023 Hardin Elem

### 14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	1,898.30	3,178.44
2240 County Retirement Distribution	767,108.08	784,458.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>769,006.38</b>	<b>787,636.78</b>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	418,362.93	407285.03
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	52,435.91	55707.87
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	374.21	4937.65
222X Educational Media Services		
2XX Personal Services - Employee Benefits	19,467.36	22303.99
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	19,479.14	19213.50
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	49,483.63	52987.14
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,535.34	24376.94
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	61,239.54	64377.76
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,239.51	5922.27
28XX Support Services - Central		
2XX Personal Services - Employee Benefits	11,327.86	.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	46,489.03	68151.54
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	22,077.02	.00
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	41.18	.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,298.31	3245.87



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### 14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value	
280	Special Education - Local and State					
	27XX		Student Transportation Services			
720	School Sponsored Athletics					
	27XX		Student Transportation Services			
		2XX	Personal Services - Employee Benefits	787.87	895.19	
	35XX		Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	8,584.75	9022.86	
810	Community Recreation					
	33XX		Community Services			
		2XX	Personal Services - Employee Benefits	10,318.08	.00	
910	Food Services					
	31XX		Food Services			
		2XX	Personal Services - Employee Benefits	2,487.81	.00	
<b>164</b>	<b>Even Start</b>					
	1XX		Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	528.67	.00
<b>213</b>	<b>Title II Part A</b>					
	430		Title II, Part A, Teacher & Principal Training & Recruiting			
		221X	Improvement of Instruction Services			
			2XX	Personal Services - Employee Benefits	1,395.11	.00
<b>214</b>	<b>Title II Part A</b>					
	430		Title II, Part A, Teacher & Principal Training & Recruiting			
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	1,124.31	.00
<b>403</b>	<b>Title IV Safe and Drug-Free Schools</b>					
	433		Title IV, Part A, Safe & Drug-Free Schools & Communitie			
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	13.74	.00
<b>404</b>	<b>Title IV Safe and Drug-Free Schools</b>					
	433		Title IV, Part A, Safe & Drug-Free Schools & Communitie			
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	1,565.33	.00



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## 14 - Retirement Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	742,656.64	738,427.61
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### Schedule of Changes Worksheet

Beginning Fund Balance	337,241.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	787,636.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	738,427.61	(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)	386,450.83	(5)



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
<b>104 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	110,694.65
<b>115 Donations--Games</b>	
1920 Contributions/Donations from Private Sources	1,010.00
<b>124 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	7,064.49
<b>154 Title I, Part C, Migrant Ed</b>	
4250 Title I, Part C, Migrant Education	19,588.71
<b>164 Title I, Part B, Subpart 3, Even Start</b>	
4240 Title I, Part B, Subpart 3, Even Start	372.06
<b>214 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	11,006.25
<b>244 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	2,576.61
<b>315 Johnson O'Malley (JOM)</b>	
4140 Federal Johnson O'Malley (JOM)	55,360.57
<b>324 Title III Part A English Language Acquisition</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	54,500.23
<b>335 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	706,741.92
<b>355 Title I, Part A, Improvement Grants</b>	
4220 Title I, Part A, Improvement Grants	23,456.02
<b>365 Title I, Part B, Subpart 1 Reading First</b>	
4230 Title I, Part B, Subpart 1, Reading First	397,791.02
<b>375 Title I, Part B, Subpart 3, Even Start</b>	
4240 Title I, Part B, Subpart 3, Even Start	101,154.82
<b>385 Title I, Part C, Migrant Ed</b>	
4250 Title I, Part C, Migrant Education	9,689.66
<b>404 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	6,638.59
<b>414 Reading Excellence Act</b>	
4650 Federal Miscellaneous Grants from OPI	4,193.95
<b>424 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	6,252.24
<b>434 Title I, Part B, Subpart 1 Reading First</b>	
4230 Title I, Part B, Subpart 1, Reading First	144,205.39



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
<b>435 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	263,894.01
<b>445 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	44,855.00
<b>455 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	4,316.69
<b>465 Title III Part A English Language Acquisition</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	9,021.63
<b>475 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	25,017.49
<b>485 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	167,769.91
<b>495 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	7,089.75
<b>514 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	6,616.32
<b>524 Learn and Serve Montana</b>	
4650 Federal Miscellaneous Grants from OPI	4,222.02
<b>554 GEAR UP</b>	
4710 GEAR UP	18,512.15
<b>565 ABE (Adult Basic Ed)</b>	
3620 State Adult Education Reimbursement	7,660.00
4540 Adult Basic & Literacy Education (ABLE)	29,046.00
<b>565 Subtotal</b>	36,706.00
<b>585 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	287,029.55
<b>595 IDEA Preschool</b>	
4570 IDEA Preschool	12,397.00
<b>645 Learn and Serve Montana</b>	
4650 Federal Miscellaneous Grants from OPI	7,025.96
<b>655 Learn and Serve Montana</b>	
4650 Federal Miscellaneous Grants from OPI	40,916.86
<b>675 GEAR UP</b>	
4710 GEAR UP	70,361.04
<b>804 Johnson O'Malley (JOM)</b>	



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
4140 Federal Johnson O'Malley (JOM)	513.78
<b>888 Miscellaneous</b>	
1510 Interest Earnings	135.16
1900 Other Revenue from Local Sources	16,877.85
1940 Textbook Sales and Rentals	3,714.64
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	52,531.76
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	18,065.36
	91,324.77
<b>888 Subtotal</b>	<b>91,324.77</b>

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

2,759,887.11

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

PRC Program Function Object	2005 Value
<b>104 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	12112.82
7XX Property and Equipment Acquisition	90766.37
21XX Support Services - Students	
1XX Personal Services - Salaries	1248.67
2XX Personal Services - Employee Benefits	185.71
5XX Other Purchased Services	48.37
6XX Supplies and Materials	137.32
8XX Other Expenditures	30.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3000.00
2XX Personal Services - Employee Benefits	473.78
5XX Other Purchased Services	2691.61
	110,694.65
<b>104 Subtotal</b>	<b>110,694.65</b>
<b>111 Donations--Games</b>	
8XX Community Services Programs	
33XX Community Services	
6XX Supplies and Materials	287.63



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>114 Donations--Games</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	563.00
8XX Community Services Programs	
33XX Community Services	
6XX Supplies and Materials	87.00
	<hr/>
<b>114 Subtotal</b>	650.00
<b>115 Donations--Games</b>	
8XX Community Services Programs	
33XX Community Services	
6XX Supplies and Materials	334.69
<b>124 IDEA Part B</b>	
456 IDEA, Part B, Children with Disabilities	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	7064.49
<b>154 Title I, Part C, Migrant Ed</b>	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	7266.25
2XX Personal Services - Employee Benefits	1095.73
5XX Other Purchased Services	20.00
6XX Supplies and Materials	655.30
21XX Support Services - Students	
1XX Personal Services - Salaries	52.48
2XX Personal Services - Employee Benefits	4.36
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	4166.00
2XX Personal Services - Employee Benefits	652.20
5XX Other Purchased Services	400.25
6XX Supplies and Materials	540.00
27XX Student Transportation Services	
5XX Other Purchased Services	3990.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	746.14



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>154 Subtotal</b>	19,588.71
<b>164 Title I, Part B, Subpart 3, Even Start</b>	
424 Title I, Part B, Subpart 3, Even Start	
221X Improvement of Instruction Services	
5XX Other Purchased Services	133.58
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	238.48
<b>164 Subtotal</b>	372.06
<b>214 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2400.00
2XX Personal Services - Employee Benefits	379.03
5XX Other Purchased Services	8227.22
<b>214 Subtotal</b>	11,006.25
<b>244 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1695.00
2XX Personal Services - Employee Benefits	432.36
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	449.25
<b>244 Subtotal</b>	2,576.61
<b>315 Johnson O'Malley (JOM)</b>	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	48186.72
2XX Personal Services - Employee Benefits	7173.85
<b>315 Subtotal</b>	55,360.57



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>324 Title III Part A English Language Acquisition</b>	
432 Title III, Part A, English Language Acquisition & Language	
1XXX Instruction	
6XX Supplies and Materials	26694.67
7XX Property and Equipment Acquisition	21219.13
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2400.00
2XX Personal Services - Employee Benefits	379.03
5XX Other Purchased Services	3807.40
	54,500.23
<b>324 Subtotal</b>	
<b>335 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	389509.92
2XX Personal Services - Employee Benefits	58997.98
5XX Other Purchased Services	69.75
6XX Supplies and Materials	66659.95
8XX Other Expenditures	2591.88
21XX Support Services - Students	
1XX Personal Services - Salaries	104432.96
2XX Personal Services - Employee Benefits	15820.70
5XX Other Purchased Services	2130.20
6XX Supplies and Materials	110.65
8XX Other Expenditures	6771.27
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	33696.00
2XX Personal Services - Employee Benefits	5196.52
5XX Other Purchased Services	20630.40
222X Educational Media Services	
6XX Supplies and Materials	123.74
	706,741.92
<b>335 Subtotal</b>	
<b>355 Title I, Part A, Improvement Grants</b>	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
6XX Supplies and Materials	23121.67
221X Improvement of Instruction Services	
5XX Other Purchased Services	334.35



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
422 Title I, Part A, Improvement Grants	
221X Improvement of Instruction Services	
<b>355 Subtotal</b>	23,456.02
<b>365 Title I, Part B, Subpart 1 Reading First</b>	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	114893.58
2XX Personal Services - Employee Benefits	40820.43
6XX Supplies and Materials	127355.10
7XX Property and Equipment Acquisition	15000.00
21XX Support Services - Students	
1XX Personal Services - Salaries	4240.00
2XX Personal Services - Employee Benefits	652.13
6XX Supplies and Materials	298.74
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	9780.00
2XX Personal Services - Employee Benefits	1516.44
5XX Other Purchased Services	63704.38
6XX Supplies and Materials	3536.09
24XX Support Services - School Administration	
1XX Personal Services - Salaries	9834.89
2XX Personal Services - Employee Benefits	1547.34
5XX Other Purchased Services	4033.45
6XX Supplies and Materials	578.45
<b>365 Subtotal</b>	397,791.02
<b>375 Title I, Part B, Subpart 3, Even Start</b>	
424 Title I, Part B, Subpart 3, Even Start	
1XXX Instruction	
1XX Personal Services - Salaries	35658.88
2XX Personal Services - Employee Benefits	5066.02
5XX Other Purchased Services	85.00
6XX Supplies and Materials	5196.68
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	25498.90
2XX Personal Services - Employee Benefits	3698.84
5XX Other Purchased Services	5320.43



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
424 Title I, Part B, Subpart 3, Even Start	
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	4563.82
5XX Other Purchased Services	944.03
6XX Supplies and Materials	2925.64
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	12132.59
6XX Supplies and Materials	63.99
	101,154.82
<b>375 Subtotal</b>	
<b>385 Title I, Part C, Migrant Ed</b>	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	3625.00
2XX Personal Services - Employee Benefits	567.25
4XX Purchased Property Services	85.00
5XX Other Purchased Services	80.98
6XX Supplies and Materials	461.28
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1473.00
2XX Personal Services - Employee Benefits	231.24
5XX Other Purchased Services	734.91
6XX Supplies and Materials	31.00
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2400.00
	9,689.66
<b>385 Subtotal</b>	
<b>404 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
2XX Personal Services - Employee Benefits	5088.59
6XX Supplies and Materials	999.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	551.00
	6,638.59
<b>404 Subtotal</b>	



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>414 Reading Excellence Act</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	531.15
221X Improvement of Instruction Services	
5XX Other Purchased Services	313.11
6XX Supplies and Materials	15.13
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	3334.56
	4,193.95
<b>414 Subtotal</b>	
<b>424 21st Century Community Learning</b>	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	4095.00
2XX Personal Services - Employee Benefits	648.30
5XX Other Purchased Services	978.42
6XX Supplies and Materials	528.63
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1.89
	6,252.24
<b>424 Subtotal</b>	
<b>434 Title I, Part B, Subpart 1 Reading First</b>	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
5XX Other Purchased Services	120.24
6XX Supplies and Materials	41705.09
7XX Property and Equipment Acquisition	45000.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	15000.00
2XX Personal Services - Employee Benefits	2384.28
5XX Other Purchased Services	37747.44
6XX Supplies and Materials	2248.34
	144,205.39
<b>434 Subtotal</b>	



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>435 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	169619.16
2XX Personal Services - Employee Benefits	25693.83
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1880.00
2XX Personal Services - Employee Benefits	287.53
5XX Other Purchased Services	66413.49
	263,894.01
<b>435 Subtotal</b>	
<b>445 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	38950.16
2XX Personal Services - Employee Benefits	5904.84
	44,855.00
<b>445 Subtotal</b>	
<b>455 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	211.16
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	975.00
2XX Personal Services - Employee Benefits	154.14
3XX Purchased Professional and Technical Services	2976.39
	4,316.69
<b>455 Subtotal</b>	
<b>465 Title III Part A English Language Acquisition</b>	
432 Title III, Part A, English Language Acquisition & Language	
1XXX Instruction	
6XX Supplies and Materials	5444.10
221X Improvement of Instruction Services	
5XX Other Purchased Services	3577.53
	9,021.63
<b>465 Subtotal</b>	



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>475 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	9914.00
2XX Personal Services - Employee Benefits	1493.54
6XX Supplies and Materials	5877.41
8XX Other Expenditures	4833.04
221X Improvement of Instruction Services	
5XX Other Purchased Services	2899.50
	25,017.49
<b>475 Subtotal</b>	
<b>485 21st Century Community Learning</b>	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	79066.11
2XX Personal Services - Employee Benefits	11704.96
3XX Purchased Professional and Technical Services	1530.12
4XX Purchased Property Services	40.00
5XX Other Purchased Services	6066.61
6XX Supplies and Materials	44937.99
8XX Other Expenditures	988.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	8743.46
6XX Supplies and Materials	69.94
24XX Support Services - School Administration	
1XX Personal Services - Salaries	10500.00
2XX Personal Services - Employee Benefits	1626.98
5XX Other Purchased Services	1086.68
6XX Supplies and Materials	962.09
8XX Other Expenditures	104.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	300.00
2XX Personal Services - Employee Benefits	42.97
	167,769.91
<b>485 Subtotal</b>	
<b>495 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	2086.41



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
5XX Other Purchased Services	5003.34
	7,089.75
<b>495 Subtotal</b>	
<b>514 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	6218.25
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	398.07
	6,616.32
<b>514 Subtotal</b>	
<b>524 Learn and Serve Montana</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	3655.72
2XX Personal Services - Employee Benefits	566.30
	4,222.02
<b>524 Subtotal</b>	
<b>554 GEAR UP</b>	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	5560.50
2XX Personal Services - Employee Benefits	2591.04
3XX Purchased Professional and Technical Services	1250.00
4XX Purchased Property Services	38.00
5XX Other Purchased Services	285.12
6XX Supplies and Materials	4962.82
21XX Support Services - Students	
1XX Personal Services - Salaries	2680.00
2XX Personal Services - Employee Benefits	406.71
3XX Purchased Professional and Technical Services	250.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	275.00
2XX Personal Services - Employee Benefits	1212.96



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## 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2005 Value
			<b>554 Subtotal</b>	18,512.15
<b>565</b>	<b>ABE (Adult Basic Ed)</b>			
454	Adult Basic & Literacy Education (ABLE)			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	23981.45
		2XX	Personal Services - Employee Benefits	3644.72
		5XX	Other Purchased Services	70.00
		6XX	Supplies and Materials	2089.52
	221X	Improvement of Instruction Services		
		5XX	Other Purchased Services	937.50
		6XX	Supplies and Materials	440.73
	23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	4352.80
		2XX	Personal Services - Employee Benefits	688.08
		5XX	Other Purchased Services	191.26
		6XX	Supplies and Materials	219.94
		8XX	Other Expenditures	90.00
			<b>565 Subtotal</b>	36,706.00
<b>585</b>	<b>IDEA Part B</b>			
456	IDEA, Part B, Children with Disabilities			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	38709.09
		2XX	Personal Services - Employee Benefits	5697.20
		4XX	Purchased Property Services	415.00
		5XX	Other Purchased Services	4628.20
		6XX	Supplies and Materials	16798.94
	21XX	Support Services - Students		
		1XX	Personal Services - Salaries	78739.15
		2XX	Personal Services - Employee Benefits	25856.51
		3XX	Purchased Professional and Technical Services	62953.83
		4XX	Purchased Property Services	113.00
		5XX	Other Purchased Services	2989.17
		6XX	Supplies and Materials	1444.65
	221X	Improvement of Instruction Services		
		5XX	Other Purchased Services	9175.54
	24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	23761.34
		2XX	Personal Services - Employee Benefits	10264.27



# Trustees' Financial Summary

FY2004-05

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02 Big Horn County

0023 Hardin Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
456 IDEA, Part B, Children with Disabilities	
24XX Support Services - School Administration	
5XX Other Purchased Services	837.72
6XX Supplies and Materials	2108.87
810 Dues and Fees	325.00
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	1186.24
4XX Purchased Property Services	101.67
27XX Student Transportation Services	
4XX Purchased Property Services	184.10
5XX Other Purchased Services	147.34
6XX Supplies and Materials	592.72
	287,029.55
<b>585 Subtotal</b>	
<b>595 IDEA Preschool</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	6734.73
2XX Personal Services - Employee Benefits	893.03
5XX Other Purchased Services	222.13
6XX Supplies and Materials	450.13
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	1000.00
5XX Other Purchased Services	42.12
221X Improvement of Instruction Services	
5XX Other Purchased Services	44.02
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	162.00
5XX Other Purchased Services	121.78
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1021.70
27XX Student Transportation Services	
4XX Purchased Property Services	40.62
5XX Other Purchased Services	262.27
6XX Supplies and Materials	1402.47
	12,397.00
<b>595 Subtotal</b>	



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>645 Learn and Serve Montana</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	2000.00
2XX Personal Services - Employee Benefits	314.82
6XX Supplies and Materials	100.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2500.00
2XX Personal Services - Employee Benefits	378.43
24XX Support Services - School Administration	
1XX Personal Services - Salaries	1500.00
2XX Personal Services - Employee Benefits	224.81
5XX Other Purchased Services	7.90
	7,025.96
<b>645 Subtotal</b>	<b>7,025.96</b>
<b>655 Learn and Serve Montana</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	4640.00
2XX Personal Services - Employee Benefits	733.30
4XX Purchased Property Services	19.00
6XX Supplies and Materials	18137.07
221X Improvement of Instruction Services	
5XX Other Purchased Services	11919.88
24XX Support Services - School Administration	
1XX Personal Services - Salaries	4500.00
2XX Personal Services - Employee Benefits	678.18
5XX Other Purchased Services	13.65
6XX Supplies and Materials	275.78
	40,916.86
<b>655 Subtotal</b>	<b>40,916.86</b>
<b>675 GEAR UP</b>	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	3799.50
2XX Personal Services - Employee Benefits	585.12
3XX Purchased Professional and Technical Services	1185.00
5XX Other Purchased Services	10440.35
6XX Supplies and Materials	12269.13



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
471 GEAR UP	
21XX Support Services - Students	
1XX Personal Services - Salaries	28637.74
2XX Personal Services - Employee Benefits	4367.90
3XX Purchased Professional and Technical Services	2600.00
5XX Other Purchased Services	861.00
6XX Supplies and Materials	1840.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	2853.88
24XX Support Services - School Administration	
5XX Other Purchased Services	36.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	750.00
2XX Personal Services - Employee Benefits	135.42
	70,361.04
<b>675 Subtotal</b>	
<b>804 Johnson O'Malley (JOM)</b>	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	264.00
2XX Personal Services - Employee Benefits	10.50
27XX Student Transportation Services	
1XX Personal Services - Salaries	104.00
2XX Personal Services - Employee Benefits	14.90
6XX Supplies and Materials	120.38
	513.78
<b>804 Subtotal</b>	
<b>888 Miscellaneous</b>	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	51787.86
25XX Support Services - Business	
4XX Purchased Property Services	187.70
6XX Supplies and Materials	4030.83
7XX Property and Equipment Acquisition	8325.00
	64,331.39
<b>888 Subtotal</b>	



# Trustees' Financial Summary

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**02 Big Horn County**

**0023 Hardin Elem**

## 15 - Miscellaneous Programs Fund

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

0.00 2,733,156.05



# Trustees' Financial Summary

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0023 Hardin Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					41,709.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,759,887.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,733,156.05	(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)					68,440.87	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
104 Title I, Part A, Improving Basic Programs	110,694.65	110,694.65	0.00
111 Donations--Games	0.00	287.63	-287.63
114 Donations--Games	0.00	650.00	-650.00
115 Donations--Games	1,010.00	334.69	675.31
124 IDEA Part B	7,064.49	7,064.49	0.00
154 Title I, Part C, Migrant Ed	19,588.71	19,588.71	0.00
164 Title I, Part B, Subpart 3, Even Start	372.06	372.06	0.00
214 Title II, Part A, Teacher/Principal Train/Recruit	11,006.25	11,006.25	0.00
244 Title II, Part D, Ed Technology	2,576.61	2,576.61	0.00
315 Johnson O'Malley (JOM)	55,360.57	55,360.57	0.00
324 Title III Part A English Language Acquisition	54,500.23	54,500.23	0.00
335 Title I Improving Basic Programs	706,741.92	706,741.92	0.00
355 Title I, Part A, Improvement Grants	23,456.02	23,456.02	0.00
365 Title I, Part B, Subpart 1 Reading First	397,791.02	397,791.02	0.00
375 Title I, Part B, Subpart 3, Even Start	101,154.82	101,154.82	0.00
385 Title I, Part C, Migrant Ed	9,689.66	9,689.66	0.00
404 Title IV Safe and Drug-Free Schools	6,638.59	6,638.59	0.00
414 Reading Excellence Act	4,193.95	4,193.95	0.00
424 21st Century Community Learning	6,252.24	6,252.24	0.00
434 Title I, Part B, Subpart 1 Reading First	144,205.39	144,205.39	0.00
435 Title II, Part A, Teacher/Principal Train/Recruit	263,894.01	263,894.01	0.00
445 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	44,855.00	44,855.00	0.00



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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
455 Title II, Part D, Ed Technology	4,316.69	4,316.69	0.00
465 Title III Part A English Language Acquisition	9,021.63	9,021.63	0.00
475 Title IV Safe and Drug-Free Schools	25,017.49	25,017.49	0.00
485 21st Century Community Learning	167,769.91	167,769.91	0.00
495 Title V, Part A, Innovative Programs	7,089.75	7,089.75	0.00
514 Title V, Part A, Innovative Programs	6,616.32	6,616.32	0.00
524 Learn and Serve Montana	4,222.02	4,222.02	0.00
554 GEAR UP	18,512.15	18,512.15	0.00
565 ABE (Adult Basic Ed)	36,706.00	36,706.00	0.00
585 IDEA Part B	287,029.55	287,029.55	0.00
595 IDEA Preschool	12,397.00	12,397.00	0.00
645 Learn and Serve Montana	7,025.96	7,025.96	0.00
655 Learn and Serve Montana	40,916.86	40,916.86	0.00
675 GEAR UP	70,361.04	70,361.04	0.00
804 Johnson O'Malley (JOM)	513.78	513.78	0.00
888 Miscellaneous	91,324.77	64,331.39	26,993.38
<b>Total</b>	<b>2,759,887.11</b>	<b>2,733,156.05</b>	<b>26,731.06</b>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	7,864.40	449.82
1112	District Levy - Personal Property	707.08	118.36
1130	Tax Title and Property Sales	2.56	0.00
1190	Penalties and Interest on Taxes	100.16	77.93
1340	Fees for Adult Education	0.00	1,146.00
1510	Interest Earnings	255.37	497.04
3440	State HB20/SB417 Prop Tax Reimb	131.43	0.00
3460	Montana Oil and Gas Tax	28.17	23.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>9,089.17</u>	<u>2,312.44</u>

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

PRC Program Function Object		2004 Value	2005 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	3XX Purchased Professional and Technical Services	175.00	.00
	5XX Other Purchased Services	689.75	1563.00
	6XX Supplies and Materials	47.02	.00
	24XX Support Services - School Administration		
	5XX Other Purchased Services	22.00	120.70
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	6XX Supplies and Materials	0.00	4452.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>933.77</u>	<u>6,136.33</u>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						28,490.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,312.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,136.33	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						24,666.74	(5)



# Trustees' Financial Summary

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## 20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	108.92	236.33
1910 Rentals	3,600.00	9,915.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,708.92	10,151.69

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

PRC Program Function Object	2004 Value	2005 Value
890 Other Community Services		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,987.04	.00
8XX Community Services Programs		
25XX Support Services - Business		
5XX Other Purchased Services	0.00	319.55
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	1174.00
4XX Purchased Property Services	0.00	2905.72
5XX Other Purchased Services	0.00	500.00
6XX Supplies and Materials	0.00	1.44
33XX Community Services		
4XX Purchased Property Services	2,156.53	3441.98
6XX Supplies and Materials	0.00	197.50
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	6125.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,143.57	14,665.19



# Trustees' Financial Summary

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## 20 - Lease-Rental Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						10,008.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,151.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,665.19	(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)						5,495.47	(5)



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	5.63	815.77
1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-202.93
5300 Operating Transfers from Other Funds	60,969.83	55,957.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	60,975.46	56,570.78

### Schedule of Changes Worksheet

Beginning Fund Balance	61,477.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,570.78	(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)	118,048.13	(5)



# Trustees' Financial Summary

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## 02 Big Horn County 0023 Hardin Elem

### 26 - Impact Aid Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	66,279.10	87,267.80
1530	Net Increase (Decrease) in the Fair Value of Investments	-31,525.88	-22,378.28
1900	Other Revenue from Local Sources	1,065.73	0.00
4820	Federal Impact Aid - Title VIII	2,820,531.46	2,762,308.75
6100	Material Prior Period Revenue Adjustments	22,198.34	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,878,548.75</b>	<b>2,827,198.27</b>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	489,895.44	641734.63
	3XX Purchased Professional and Technical Services	688.65	819.00
	4XX Purchased Property Services	2,606.29	437.33
	5XX Other Purchased Services	4,579.63	3485.84
	6XX Supplies and Materials	39,058.90	43437.29
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	71914.42
	5XX Other Purchased Services	1,421.97	265.41
	6XX Supplies and Materials	1,548.12	1622.99
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	0.00	9819.64
	4XX Purchased Property Services	21.63	.00
	5XX Other Purchased Services	3,911.90	893.23
	6XX Supplies and Materials	14,183.69	85.00
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	0.00	21540.70
	6XX Supplies and Materials	7,970.82	5358.16
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	0.00	25810.02
	3XX Purchased Professional and Technical Services	480.00	544.00
	4XX Purchased Property Services	7,881.86	7331.40
	5XX Other Purchased Services	6,122.19	88.18
	6XX Supplies and Materials	11.25	183.75
	810 Dues and Fees	6,994.18	4428.00
	8XX Other Expenditures	0.00	109.56
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	0.00	52157.23
	3XX Purchased Professional and Technical Services	0.00	6433.32



# Trustees' Financial Summary

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## 02 Big Horn County 0023 Hardin Elem

### 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		4XX	Purchased Property Services	350.00	574.21
		5XX	Other Purchased Services	28,889.83	29247.10
		6XX	Supplies and Materials	2,962.94	2910.49
		7XX	Property and Equipment Acquisition	5,091.07	.00
		810	Dues and Fees	589.35	599.95
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	0.00	504.07
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	447,104.78	485955.65
		2XX	Personal Services - Employee Benefits	81,385.00	112880.59
		3XX	Purchased Professional and Technical Services	8,807.18	14000.82
		4XX	Purchased Property Services	330,279.00	353540.51
		5XX	Other Purchased Services	48,891.73	888.96
		6XX	Supplies and Materials	134,704.98	149577.17
		7XX	Property and Equipment Acquisition	20,212.95	12600.00
		810	Dues and Fees	218.67	686.84
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	6939.82
		5XX	Other Purchased Services	1,039.66	1192.31
		6XX	Supplies and Materials	0.00	547.69
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	105,906.52	67534.69
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	3,906.55	.00
		2XX	Personal Services - Employee Benefits	49,230.06	67738.68
		3XX	Purchased Professional and Technical Services	739.63	.00
		5XX	Other Purchased Services	1,197.49	.00
		6XX	Supplies and Materials	2,864.11	1236.19
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	18,335.51	.00
		3XX	Purchased Professional and Technical Services	2,350.00	.00
		5XX	Other Purchased Services	730.66	.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	29.97	.00
		5XX	Other Purchased Services	702.00	.00
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	488.40	.00



# Trustees' Financial Summary

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## 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
280	Special Education - Local and State				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,700.00	.00
		2XX	Personal Services - Employee Benefits	4,154.14	.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		6XX	Supplies and Materials	350.00	.00
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		6XX	Supplies and Materials	1,382.50	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	533.10	731.23
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	8,384.00	7868.00
		2XX	Personal Services - Employee Benefits	365.93	842.87
		4XX	Purchased Property Services	0.00	20.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	60,919.41	64659.77
		2XX	Personal Services - Employee Benefits	216.58	10704.52
		3XX	Purchased Professional and Technical Services	1,000.00	775.00
		4XX	Purchased Property Services	726.48	.00
		5XX	Other Purchased Services	4,537.15	5571.97
		6XX	Supplies and Materials	7,944.70	1454.65
		810	Dues and Fees	75.00	.00
8XX	Community Services Programs				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	17,252.82	.00
		4XX	Purchased Property Services	7,798.00	136.50
		5XX	Other Purchased Services	4,700.00	.00
		7XX	Property and Equipment Acquisition	0.00	5444.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	62,867.20	62854.51
		6XX	Supplies and Materials	14,355.24	.00
		7XX	Property and Equipment Acquisition	8,890.67	.00



# Trustees' Financial Summary

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### 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
<b>103</b>	<b>Title I Improving Basic Programs</b>				
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	302.38	.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	604.76	.00
<b>103 Subtotal</b>				<u>907.14</u>	<u>0.00</u>
<b>104</b>	<b>Title I Improving Basic Programs</b>				
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	34,497.68	.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	13,375.09	.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	1,814.30	.00
<b>104 Subtotal</b>				<u>49,687.07</u>	<u>0.00</u>
<b>134</b>	<b>IDEA Preschool</b>				
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,778.82	.00
<b>164</b>	<b>Even Start</b>				
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	3.29	.00
424	Title I, Part B, Subpart 3, Even Start				
	1XXX	Instruction			
		5XX	Other Purchased Services	5,888.21	.00
		6XX	Supplies and Materials	378.70	.00
		8XX	Other Expenditures	171.25	.00
<b>164 Subtotal</b>				<u>6,441.45</u>	<u>0.00</u>



# Trustees' Financial Summary

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

## 26 - Impact Aid Fund

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

PRC Program Function Object	2004 Value	2005 Value
<b>214 Title II Part A</b>		
430 Title II, Part A, Teacher & Principal Training & Recruiting		
1XXX Instruction		
2XX Personal Services - Employee Benefits	36,832.55	.00
<b>404 Title IV Safe and Drug-Free Schools</b>		
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,485.50	.00
<b>624 Rural Low Income (Title VI-B-2)</b>		
430 Title II, Part A, Teacher & Principal Training & Recruiting		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,234.66	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,198,904.67	2,368,717.86

### Schedule of Changes Worksheet

Beginning Fund Balance	4,938,791.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,827,198.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,368,717.86	(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)	5,397,272.38	(5)



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	281.20	759.46
1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-169.09
3281 State Technology Aid	0.00	22,357.93
3445 State Combined Fund School Block Grant	6,500.00	0.00
4650 Federal Miscellaneous Grants from OPI	11,990.50	0.00
6100 Material Prior Period Revenue Adjustments	0.00	37,214.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	18,771.70	60,162.69

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
6XX Supplies and Materials	392.88	.00
28XX Support Services - Central		
6XX Supplies and Materials	946.38	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,339.26	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	34,261.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,162.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	94,423.72	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	454.32	670.93
1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-169.09
3445 State Combined Fund School Block Grant	6,439.55	13,037.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,893.87	13,539.73

### Schedule of Changes Worksheet

Beginning Fund Balance	44,584.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,539.73	(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)	58,124.69	(5)



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## 50 - Debt Service Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	23.10	0.00
1190	Penalties and Interest on Taxes	33.53	0.00
1510	Interest Earnings	254.24	288.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>310.87</u>	<u>288.76</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
830	Special Assessments	7,000.00	12906.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>7,000.00</u>	<u>12,906.18</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				20,229.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				288.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				12,906.18	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				7,611.91	(5)



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## 61 - Building Reserve Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	32,375.05	31,016.51
1112	District Levy - Personal Property	3,045.70	2,447.11
1130	Tax Title and Property Sales	10.57	21.67
1190	Penalties and Interest on Taxes	254.96	253.86
1510	Interest Earnings	1,232.91	2,400.81
1910	Rentals	18,703.69	6,500.00
3440	State HB20/SB417 Prop Tax Reimb	543.51	437.51
3460	Montana Oil and Gas Tax	139.19	227.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>56,305.58</u>	<u>43,305.38</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				164,709.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				43,305.38	(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)				208,014.92	(5)



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## 78 - Self Insurance Fund - Health

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	8,748.12	7,129.96
1530	Net Increase (Decrease) in the Fair Value of Investments	-6,432.98	3,473.93
6100	Material Prior Period Revenue Adjustments	-2,501.97	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>-186.83</u>	<u>10,603.89</u>

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

PRC Program Function Object		2004 Value	2005 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	2XX Personal Services - Employee Benefits	14,100.00	38638.75
	3XX Purchased Professional and Technical Services	0.00	6250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>14,100.00</u>	<u>44,888.75</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				482,181.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				10,603.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				44,888.75	(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)				447,896.80	(5)



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## 79 - Self Insurance Fund - Liability

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	4,060.75	3,893.86
1530 Net Increase (Decrease) in the Fair Value of Investments	-3,203.60	5,272.56
6100 Material Prior Period Revenue Adjustments	-4,883.52	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	-4,026.37	9,166.42

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

PRC Program Function Object	2004 Value	2005 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
3XX Purchased Professional and Technical Services	372.00	.00
6XX Supplies and Materials	150.00	20.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	522.00	20.00

## Schedule of Changes Worksheet

Beginning Fund Balance	215,597.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,166.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20.00	(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)	224,743.45	(5)



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## 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	110.15	146.32
1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-27.05
1920 Contributions/Donations from Private Sources	2,206.50	1,110.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,316.65	1,229.27

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

PRC Program Function Object	2004 Value	2005 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	1,500.00	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,500.00	0.00

### Schedule of Changes Worksheet

Beginning Fund Balance	9,497.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,229.27	(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)	10,726.61	(5)



# Trustees' Financial Summary

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## 82 - Interlocal Agreement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	11.08	3.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>11.08</u>	<u>3.77</u>

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

PRC Program Function Object	2004 Value	2005 Value
8XX Community Services Programs		
33XX Community Services		
4XX Purchased Property Services	298.49	.00
6XX Supplies and Materials	703.00	3.77
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>1,001.49</u>	<u>3.77</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3.77	(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	2004 Value	2005 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	214,668.87
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	3,474,720.63
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	122,717.93
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	6,629.68
XX	XXX 26XX	41X Energy Utility Services	125,802.30	146,145.92
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	15,090.00	18,275.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	12,386.25	0.00
XX	XXX 4XXX	725 Major Construction Services	49,184.53	12,000.00
XX	XXX 4XXX	73X Major Equipment-New	24,601.40	830.22
XX	XXX 4XXX	74X Major Equipment-Replacement	102,019.98	107,889.83
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	2,400.00	5,460.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	149,486.45
b. Related Services Block Grant Entitlement	49,821.13
c. Total Entitlements Subject to Reversion	199,307.58

## 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)]	265,079.08
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	538,769.50
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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### 0023 Hardin Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	462,835.41	0.00	0.00	0.00
280	1XXX	2XX	3,189.87	0.00	0.00	67,738.68
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	19.95	0.00	0.00	0.00
280	1XXX	6XX	3,309.40	0.00	0.00	1,236.19
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	440.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
<b>Totals</b>			469,794.63	0.00	0.00	68,974.87 538,769.50



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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 FY05.*



# Trustees' Financial Summary

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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	259,526.00	0.00	0.00	259,526.00
Land Improvements	308,385.75	84,024.14	0.00	392,409.89
Buildings	7,424,796.95	97,944.69	0.00	7,522,741.64
Machinery And Equipment	954,927.87	279,092.47	59,383.00	1,174,637.34
Totals at historical cost	8,947,636.57	461,061.30	59,383.00	9,349,314.87
Less Accumulated depreciation for:				
Improvement Accum	137,535.50	25,159.58	0.00	162,695.08
Building Accum	3,407,921.48	156,264.19	0.00	3,564,185.67
Machinery And Equipment Accum	652,825.90	86,932.99	55,225.46	684,533.43
Total accumulated depreciation	4,198,282.88	268,356.76	55,225.46	4,411,414.18
Governmental activities, capital assets, net	4,749,353.69	192,704.54	4,157.54	4,937,900.69

\* 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.

<b>Depreciation by Function for FY2005</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Instruction (1XXX)	127,405.43	0.00
Support Services Staff (22XX)	1,744.75	0.00
General Administration (23XX)	3,457.30	0.00
School Administration (24XX)	1,902.15	0.00
Financial Administration (25XX)	5,024.91	0.00
Operations and Maintenance (26XX)	45,509.16	0.00
Transportation (27XX)	28,339.06	0.00
Food Service (31XX)	1,368.94	0.00
Enterprise Operations (32XX)	30,125.65	0.00
Extracurricular (34XX, 35XX)	23,479.41	0.00
Total Depreciation for FY2005	268,356.76	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
<b>Governmental Activities *</b>							
Compensated Absences	1,114,093.01	79,966.38	0.00	0.00	1,194,059.39	0.00	1,194,059.39
Total Governmental Activity							
Long-Term Liabilities	1,114,093.01	79,966.38	0.00	0.00	1,194,059.39	0.00	1,194,059.39

\* 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.