



# Trustees' Financial Summary

FY2002-03

Submit ID: 0056-959259260000

**05 Carbon County**  
**0056 Red Lodge 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** Sandra Walter

Phone #: (406) 446-1804

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

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

**Chair, Board of Trustees** John Elsberry

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

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

**County Superintendent** Jerry Scott

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

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

## Software

Accounting Package: Foxie Lady

For FY03 did the district employ a certified special education director? No

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

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



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## 05 Carbon County 0056 Red Lodge Elem

PRC	Title	Project Type	Project Number	CFDA #
101	Title I Part A	FEDERAL	0500563100	84.010A
102	Title II Eisenhower Math/S	FEDERAL	0500561500	84.168
103	Title IV Drug Free Schools	FEDERAL	000500561600	84.1846
112	Class Size Reduction	LOCAL	0500566201	Federal
119	ESEA Title III, Technology Literacy Chal	FEDERAL	0500566002F5	84.318X
201	Title I, Part A, Improving Basic Programs	FEDERAL	0500563103	84.010A
202	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500561403	84.367
203	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500561603	84.186A
204	Title V, Part A, Innovative Programs	FEDERAL	0500563903	84.298
207	Miscellaneous Direct Federal Grant	FEDERAL	050056	unknown
210	Title II, Part D, Ed Technology	FEDERAL	0500566003	84.318
211	IDEA-Presch Sec 619 (Coop)	FEDERAL	050056	84.173A

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	160,234.34	36,816.14	95,261.38	1,478.33
02	Taxes Receivable - Real and Personal (120-149)	78,908.06	8,861.73	2,054.59	
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>239,142.40</b>	<b>45,677.87</b>	<b>97,315.97</b>	<b>1,478.33</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)	78,908.06	8,861.73	2,054.59	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>78,908.06</b>	<b>8,861.73</b>	<b>2,054.59</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	160,234.34	36,816.14	95,261.38	1,478.33
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>160,234.34</b>	<b>36,816.14</b>	<b>95,261.38</b>	<b>1,478.33</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>239,142.40</b>	<b>45,677.87</b>	<b>97,315.97</b>	<b>1,478.33</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)	999.88	67,058.62	4,451.07	32,182.77
02	Taxes Receivable - Real and Personal (120-149)	155.32			1,045.21
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>1,155.20</b>	<b>67,058.62</b>	<b>4,451.07</b>	<b>33,227.98</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)	155.32		1,807.42	1,045.21
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>155.32</b>		<b>1,807.42</b>	<b>1,045.21</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	999.88	67,058.62	2,643.65	32,182.77
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>999.88</b>	<b>67,058.62</b>	<b>2,643.65</b>	<b>32,182.77</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,155.20</b>	<b>67,058.62</b>	<b>4,451.07</b>	<b>33,227.98</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)				6,249.79
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>				6,249.79
<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)				6,249.79
52	<b>TOTAL FUND BALANCE/EQUITY</b>				6,249.79
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				6,249.79



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**05 Carbon County**  
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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)				
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>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)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,389.47	5,522.26	6,158.82	
02	Taxes Receivable - Real and Personal (120-149)			7,520.57	
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>3,389.47</b>	<b>5,522.26</b>	<b>13,679.39</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)			7,520.57	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>7,520.57</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,389.47	5,522.26	6,158.82	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,389.47</b>	<b>5,522.26</b>	<b>6,158.82</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,389.47</b>	<b>5,522.26</b>	<b>13,679.39</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)	537.98	46,519.74		
02	Taxes Receivable - Real and Personal (120-149)		16.49		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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>	537.98	46,536.23		
<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)		16.49		
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>		16.49		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	537.98	46,519.74		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	537.98	46,519.74		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	537.98	46,536.23		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		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)				
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>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</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)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)			1,886,167.00	
12	Machinery and Equipment (341 & 342)			307,557.52	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				12,408.61
15	Amounts to be Provided (404-406)				121,301.59
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>2,193,724.52</b>	<b>133,710.20</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				70,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				63,710.20
35	<b>TOTAL LIABILITIES</b>				<b>133,710.20</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			2,193,724.52	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>2,193,724.52</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>2,193,724.52</b>	<b>133,710.20</b>



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## 05 Carbon County 0056 Red Lodge Elem

### 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	595,979.49	640,246.19
1112	District Levy - Personal Property	9,202.89	7,598.78
1113	District Levy - Heavy Motor Vehicles	697.21	314.59
1114	District Levy - Pers Prop/Mobile Homes	1,820.09	1,381.72
1190	Penalties and Interest on Taxes	7,629.48	5,694.16
1510	Interest Earnings	8,253.44	4,209.90
1900	Other Revenue from Local Sources	0.26	753.53
3110	Direct State Aid	640,284.27	637,600.49
3115	State Spec Ed Allowable Cost Pymt to Districts	47,866.09	42,680.10
3120	State Guaranteed Tax Base Aid	57,856.44	47,764.80
3302	State Payment in Lieu of Taxes - FWP	0.00	163.42
3440	State HB20/SB417 Prop Tax Reimb	6,321.66	5,418.58
3444	State School Block Grant	92,437.47	90,087.47
3460	Montana Oil and Gas Tax	873.42	592.40

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

1,469,222.21      1,484,506.13

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	624,669.17	676,786.68
2XX	Personal Services - Employee Benefits	77,399.05	99,922.69
3XX	Purchased Professional and Technical Services	2,281.23	3,306.45
4XX	Purchased Property Services	13,279.59	10,930.09
5XX	Other Purchased Services	136.69	668.90
6XX	Supplies and Materials	78,573.91	71,661.62
810	Dues and Fees	1,380.20	3,766.96
21XX	Support Services - Students		
1XX	Personal Services - Salaries	13,195.16	25,346.04
2XX	Personal Services - Employee Benefits	52.72	4,856.09
3XX	Purchased Professional and Technical Services	1,793.03	1,952.42
5XX	Other Purchased Services	0.00	183.57
6XX	Supplies and Materials	643.98	1,899.01
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	39,145.96	40,540.92
2XX	Personal Services - Employee Benefits	5,267.73	7,293.64
6XX	Supplies and Materials	4,033.12	5,066.28
810	Dues and Fees	475.00	450.00

# Trustees' Financial Summary

FY2002-03

Submit ID: 0056-959259260000

## 05 Carbon County 0056 Red Lodge Elem

### 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
23XX	Support Services - General Administration				
	1XX	Personal Services - Salaries		20,985.00	21,076.35
	2XX	Personal Services - Employee Benefits		6,906.71	638.51
	3XX	Purchased Professional and Technical Services		5,847.72	34.80
	4XX	Purchased Property Services		0.00	8.70
	5XX	Other Purchased Services		18,748.53	22,022.27
	6XX	Supplies and Materials		3,492.32	2,630.07
	810	Dues and Fees		19,861.57	2,754.57
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		131,432.25	135,866.56
	2XX	Personal Services - Employee Benefits		24,615.64	27,813.38
	5XX	Other Purchased Services		4,262.89	2,833.26
	6XX	Supplies and Materials		3,077.63	3,954.42
	810	Dues and Fees		1,148.00	1,424.00
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		10,006.97	10,425.00
	2XX	Personal Services - Employee Benefits		1,075.58	1,508.77
	3XX	Purchased Professional and Technical Services		4,812.73	3,913.73
	4XX	Purchased Property Services		548.10	730.80
	5XX	Other Purchased Services		504.70	670.26
	6XX	Supplies and Materials		866.90	2,594.28
	810	Dues and Fees		1,222.06	1,770.63
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		92,558.18	83,100.80
	2XX	Personal Services - Employee Benefits		20,392.11	23,399.04
	4XX	Purchased Property Services		73,335.63	48,239.89
	5XX	Other Purchased Services		7.65	0.00
	6XX	Supplies and Materials		28,142.01	22,856.98
	7XX	Property and Equipment Acquisition		5,696.90	0.00
	810	Dues and Fees		525.14	399.04
27XX	Student Transportation Services				
	1XX	Personal Services - Salaries		3,011.51	3,244.69
	2XX	Personal Services - Employee Benefits		127.85	133.95
	4XX	Purchased Property Services		1,683.28	1,341.66
	5XX	Other Purchased Services		0.00	4.00
	6XX	Supplies and Materials		1,389.45	3,208.12
	810	Dues and Fees		0.00	12.76
4XXX	Facilities Acquisition and Construction Services				
	3XX	Purchased Professional and Technical Services		623.21	2,954.23
	5XX	Other Purchased Services		0.00	199.09



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## 05 Carbon County 0056 Red Lodge Elem

### 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	51,519.53	72,555.57
		2XX	Personal Services - Employee Benefits	7,201.77	12,147.79
		5XX	Other Purchased Services	597.97	0.00
		6XX	Supplies and Materials	1,010.92	651.31
		810	Dues and Fees	230.00	150.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	11,059.80	6,811.56
288	Federal Eisenhower Professional Development Grant (Titl				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	53.00	0.00
		2XX	Personal Services - Employee Benefits	0.22	0.00
		6XX	Supplies and Materials	542.45	0.00
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	13,443.72	0.00
		2XX	Personal Services - Employee Benefits	1,582.83	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,068.67	1,697.11
		2XX	Personal Services - Employee Benefits	4.30	10.41
		5XX	Other Purchased Services	389.96	0.00
		6XX	Supplies and Materials	297.64	35.87
		810	Dues and Fees	100.00	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	16,513.26	17,950.26
		2XX	Personal Services - Employee Benefits	171.51	170.29
		3XX	Purchased Professional and Technical Services	3,456.00	4,496.54
		5XX	Other Purchased Services	433.91	225.00
		6XX	Supplies and Materials	1,990.92	1,425.79
		810	Dues and Fees	487.20	250.00
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	0.00	841.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	3,000.00	0.00



# Trustees' Financial Summary

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**05 Carbon County**  
**0056 Red Lodge Elem**

## 01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,464,390.34	1,505,814.47

### Schedule of Changes Worksheet

Beginning Fund Balance	236,974.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,484,506.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,505,814.47	(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                   55,431.92                   (4b)                   -55,431.92		
		-55,431.92 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		160,234.34 (5)



# Trustees' Financial Summary

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## 05 Carbon County 0056 Red Lodge Elem

### 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	66,091.39	70,971.92
1112	District Levy - Personal Property	1,322.30	981.90
1113	District Levy - Heavy Motor Vehicles	75.59	34.73
1114	District Levy - Pers Prop/Mobile Homes	0.00	16.55
1190	Penalties and Interest on Taxes	1,032.34	673.83
1510	Interest Earnings	444.91	306.69
1900	Other Revenue from Local Sources	0.04	0.00
2220	County On-Schedule Trans Reimb	32,814.59	21,549.16
3210	State On-Schedule Trans Reimb	32,814.58	21,739.42
3440	State HB20/SB417 Prop Tax Reimb	932.21	799.02
3444	State School Block Grant	13,125.22	12,791.54
3460	Montana Oil and Gas Tax	46.91	31.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>148,700.08</u>	<u>129,896.57</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	13,989.96	13,989.96
2XX	Personal Services - Employee Benefits	1,537.99	392.19
25XX	Support Services - Business		
1XX	Personal Services - Salaries	6,600.00	6,950.04
2XX	Personal Services - Employee Benefits	716.81	977.27
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	45,385.44	34,824.70
2XX	Personal Services - Employee Benefits	4,273.45	3,545.31
3XX	Purchased Professional and Technical Services	138.62	88.16
4XX	Purchased Property Services	10,241.76	8,158.58
5XX	Other Purchased Services	5,684.19	3,585.13
6XX	Supplies and Materials	13,829.39	9,281.26
810	Dues and Fees	203.00	0.00
52XX	Capital Leases or Long Term Notes with Board of Investm		
840	Principal On Debt	47,871.70	43,739.11
850	Interest on Debt	7,263.32	2,186.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>157,735.63</u>	<u>127,718.69</u>



# Trustees' Financial Summary

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**05 Carbon County**  
**0056 Red Lodge Elem**

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						39,277.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						129,896.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						127,718.69	(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	4,639.31	(4b)		-4,639.31	
						-4,639.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						36,816.14	(5)



# Trustees' Financial Summary

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## 05 Carbon County 0056 Red Lodge Elem

### 11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	43,377.43	12,814.59
1112	District Levy - Personal Property	592.60	191.34
1113	District Levy - Heavy Motor Vehicles	52.56	6.87
1114	District Levy - Pers Prop/Mobile Homes	103.95	84.38
1190	Penalties and Interest on Taxes	319.50	303.86
1510	Interest Earnings	2,533.84	1,720.62
1900	Other Revenue from Local Sources	0.01	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	61.89
3444	State School Block Grant	2,841.16	2,768.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>49,821.05</u>	<u>17,952.48</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	31,285.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>31,285.78</u>



# Trustees' Financial Summary

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**05 Carbon County**  
**0056 Red Lodge Elem**

## 11 - Bus Depreciation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					108,594.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,952.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					31,285.78	(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)					95,261.38	(5)



# Trustees' Financial Summary

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**05 Carbon County**  
**0056 Red Lodge Elem**

## 12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	695.23	139.39
1611 National School Lunch Program	45,854.69	46,642.25
3220 State Food Services Match	4,936.13	0.00
4550 Federal Child Nutrition	31,576.14	41,373.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	83,062.19	88,155.36

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	38,681.30	34,929.71
2XX Personal Services - Employee Benefits	10,823.69	12,632.04
4XX Purchased Property Services	445.09	70.16
5XX Other Purchased Services	467.58	1,135.90
6XX Supplies and Materials	50,442.78	47,010.18
810 Dues and Fees	257.99	790.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	101,118.43	96,568.61



# Trustees' Financial Summary

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**05 Carbon County**  
**0056 Red Lodge Elem**

## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					9,891.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					88,155.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					96,568.61	(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)					1,478.33	(5)



# Trustees' Financial Summary

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**05 Carbon County**  
**0056 Red Lodge Elem**

## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	7,611.91	461.56
1112 District Levy - Personal Property	94.14	28.17
1113 District Levy - Heavy Motor Vehicles	9.63	0.39
1114 District Levy - Pers Prop/Mobile Homes	0.00	0.65
1190 Penalties and Interest on Taxes	19.27	39.52
1510 Interest Earnings	97.05	109.59

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,832.00	639.88
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	1,892.00	5,580.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,892.00	5,580.00
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## Schedule of Changes Worksheet

Beginning Fund Balance	5,940.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	639.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,580.00	(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)	999.88	(5)



# Trustees' Financial Summary

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## 05 Carbon County 0056 Red Lodge Elem

### 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	2,834.22	1,298.08
2240	County Retirement Distribution	179,849.51	172,096.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>182,683.73</u>	<u>173,394.52</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	114,654.40	115,199.53
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	1,209.73	3,821.88
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	5,944.31	6,160.45
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	5,224.43	5,141.90
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	18,798.08	19,856.12
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,328.30	2,512.37
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	3,863.61	4,036.73
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	4,916.27	3,885.31
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	8,715.10	11,229.34
288	Federal Eisenhower Professional Development Grant (Titl		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	7.96	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,188.46	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	197.45	0.00



# Trustees' Financial Summary

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## 05 Carbon County 0056 Red Lodge Elem

### 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
310	Agriculture				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,053.82	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6,368.77
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	773.87
457	IDEA Preschool				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	161.13
465	Federal Miscellaneous Grants from OPI				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	293.91
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	303.28	295.34
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	33.86	189.35
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	727.51	1,967.97
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,264.09	4,820.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>173,430.66</u>	<u>186,714.46</u>



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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					80,378.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					173,394.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					186,714.46	(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)					67,058.62	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>101 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	2,639.54
<b>102 Title II Eisenhower Math/S</b>	
4650 Federal Miscellaneous Grants from OPI	150.92
<b>103 Title IV Drug Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,823.35
<b>112 Class Size Reduction</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	8,331.25
<b>201 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	83,206.70
<b>202 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	37,019.64
<b>203 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	5,526.24
<b>204 Title V, Part A, Innovative Programs</b>	
1900 Other Revenue from Local Sources	0.04
4350 Title V, Part A, Innovative Programs	4,999.96
<b>204 Subtotal</b>	5,000.00
<b>207 Miscellaneous Direct Federal Grant</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	16,137.00
<b>210 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	3,681.00
<b>211 IDEA-Presch Sec 619 (Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	2,786.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	166,301.64

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

PRC Program Function Object	2003 Value
<b>119 ESEA Title III, Technology Literacy Chal</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	5,808.18
2XX Personal Services - Employee Benefits	1,157.33
6XX Supplies and Materials	1,365.74



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### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
465 Federal Miscellaneous Grants from OPI 1XXX Instruction	
<b>119 Subtotal</b>	8,331.25
<b>201 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs 1XXX Instruction	
1XX Personal Services - Salaries	65,864.77
2XX Personal Services - Employee Benefits	14,624.77
3XX Purchased Professional and Technical Services	3,364.76
5XX Other Purchased Services	1,123.94
8XX Other Expenditures	868.00
<b>201 Subtotal</b>	85,846.24
<b>202 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting 1XXX Instruction	
1XX Personal Services - Salaries	27,635.92
2XX Personal Services - Employee Benefits	1,983.50
3XX Purchased Professional and Technical Services	3,675.24
5XX Other Purchased Services	2,887.90
810 Dues and Fees	988.00
<b>202 Subtotal</b>	37,170.56
<b>203 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities 1XXX Instruction	
3XX Purchased Professional and Technical Services	3,600.00
6XX Supplies and Materials	3,749.59
<b>203 Subtotal</b>	7,349.59
<b>204 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs 1XXX Instruction	
6XX Supplies and Materials	4,999.96



# Trustees' Financial Summary

FY2002-03

Submit ID: 0056-959259260000

**05 Carbon County**  
**0056 Red Lodge Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>207 Miscellaneous Direct Federal Grant</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	16,137.00
<b>210 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	3,681.00
<b>211 IDEA-Presch Sec 619 (Coop)</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	2,534.75
5XX Other Purchased Services	251.25
	2,786.00
<b>211 Subtotal</b>	2,786.00
 <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	 0.00 166,301.60



# Trustees' Financial Summary

FY2002-03

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**05 Carbon County**  
**0056 Red Lodge Elem**

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					3,291.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					166,301.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,301.60	(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	647.69	(4b)	-647.69	
					-647.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,643.65	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Title I Part A	2,639.54	0.00	2639.54
102 Title II Eisenhower Math/S	150.92	0.00	150.92
103 Title IV Drug Free Schools	1,823.35	0.00	1823.35
112 Class Size Reduction	8,331.25	0.00	8331.25
119 ESEA Title III, Technology Literacy Chal	0.00	8331.25	-8331.25
201 Title I, Part A, Improving Basic Programs	83,206.70	85846.24	-2639.54
202 Title II, Part A, Teacher/Principal Train/Recruit	37,019.64	37170.56	-150.92
203 Title IV, Part A, Safe & Drug-Free	5,526.24	7349.59	-1823.35
204 Title V, Part A, Innovative Programs	5,000.00	4999.96	.04
207 Miscellaneous Direct Federal Grant	16,137.00	16137.00	.00
210 Title II, Part D, Ed Technology	3,681.00	3681.00	.00
211 IDEA-Presch Sec 619 (Coop)	2,786.00	2786.00	.00
<b>Total</b>	<u>166,301.64</u>	<u>166,301.60</u>	<u>.04</u>



# Trustees' Financial Summary

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## 05 Carbon County 0056 Red Lodge Elem

### 17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	8,289.04	8,365.28
1112	District Levy - Personal Property	158.34	118.11
1113	District Levy - Heavy Motor Vehicles	9.63	4.12
1114	District Levy - Pers Prop/Mobile Homes	0.00	1.91
1190	Penalties and Interest on Taxes	111.44	79.98
1340	Fees for Adult Education	272.60	191.40
1510	Interest Earnings	742.78	586.68
3440	State HB20/SB417 Prop Tax Reimb	154.04	132.04
3444	State School Block Grant	1,335.89	1,301.93
3460	Montana Oil and Gas Tax	16.75	11.37

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

11,090.51      10,792.82

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	2,332.73	2,161.89
	2XX Personal Services - Employee Benefits	4.39	7.99
	3XX Purchased Professional and Technical Services	406.00	421.23
	6XX Supplies and Materials	1,900.95	3,004.85

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

4,644.07      5,595.96



# Trustees' Financial Summary

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**05 Carbon County**  
**0056 Red Lodge Elem**

## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					26,985.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,792.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,595.96	(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)					32,182.77	(5)



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	125.43	124.36
5300 Operating Transfers from Other Funds	3,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,125.43	124.36

### Schedule of Changes Worksheet

Beginning Fund Balance	6,125.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	124.36	(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)	6,249.79	(5)



# Trustees' Financial Summary

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**05 Carbon County**  
**0056 Red Lodge Elem**

## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	115.37	67.51
3281 State Technology Aid	308.35	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	423.72	67.51

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	787.65	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	787.65	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	3,321.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year                   0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year                   0.00                   (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,389.47	(5)



# Trustees' Financial Summary

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**05 Carbon County**  
**0056 Red Lodge Elem**

## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	38.06
3282 State Flexibility Fund Allocation	0.00	7,273.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	7,311.76

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	1,789.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,789.50

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,311.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,789.50	(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)	5,522.26	(5)

# Trustees' Financial Summary

FY2002-03

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## 05 Carbon County 0056 Red Lodge Elem

### 50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	54,676.97	61,080.98
1112	District Levy - Personal Property	892.51	725.48
1113	District Levy - Heavy Motor Vehicles	63.33	29.94
1114	District Levy - Pers Prop/Mobile Homes	182.93	134.50
1190	Penalties and Interest on Taxes	756.21	547.39
1510	Interest Earnings	395.85	202.63
1900	Other Revenue from Local Sources	0.03	0.00
3440	State HB20/SB417 Prop Tax Reimb	1,817.49	1,557.84
3444	State School Block Grant	8,775.65	8,552.55
3460	Montana Oil and Gas Tax	243.11	164.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>67,804.08</u>	<u>72,996.21</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	65,000.00	65,000.00
	850 Interest on Debt	8,572.50	5,842.50
	860 Agent Fees/Issuance Costs	250.00	250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>73,822.50</u>	<u>71,092.50</u>



# Trustees' Financial Summary

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**05 Carbon County**  
**0056 Red Lodge Elem**

## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					4,255.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					72,996.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					71,092.50	(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)					6,158.82	(5)



# Trustees' Financial Summary

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## 60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	12.12	10.72
1900 Other Revenue from Local Sources	156.02	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	168.14	10.72

### Schedule of Changes Worksheet

Beginning Fund Balance	527.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.72	(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)	537.98	(5)



# Trustees' Financial Summary

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**05 Carbon County**  
**0056 Red Lodge Elem**

## 61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	32.73	2.57
1112	District Levy - Personal Property	8.08	5.98
1114	District Levy - Pers Prop/Mobile Homes	0.00	0.41
1190	Penalties and Interest on Taxes	13.59	3.87
1510	Interest Earnings	1,352.05	668.58
3440	State HB20/SB417 Prop Tax Reimb	256.10	157.63
3460	Montana Oil and Gas Tax	32.83	22.27

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

1,695.38	861.31
----------	--------

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	5,273.25
4XXX	Facilities Acquisition and Construction Services		
3XX	Purchased Professional and Technical Services	0.00	2,954.23

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

0.00	8,227.48
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# Trustees' Financial Summary

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**05 Carbon County**  
**0056 Red Lodge Elem**

## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					53,885.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					861.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,227.48	(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)					46,519.74	(5)



# Trustees' Financial Summary

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## 05 Carbon County 0056 Red Lodge Elem

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	34,812.83	33,385.61
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	1,892.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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**0056 Red Lodge Elem**

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	39,668.32
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	39,668.32

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	13,221.68
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	57,122.02
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	92,166.23
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	72,555.57	0.00	0.00	0.00	
280	1XXX	2XX	12,147.79	0.00	0.00	0.00	
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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	651.31	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	6,811.56	0.00	0.00	0.00	
<b>Totals</b>			92,166.23	0.00	0.00	0.00	92,166.23



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

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*