



# Trustees' Financial Summary

FY2003-04

Submit ID: 0056-98326406

**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** Donna Tandy

Phone #: (406) 446-1804

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

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

**Chair, Board of Trustees** Anne Christ

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

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

**County Superintendent** Jerry Scott

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

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

## Software

Accounting Package: Foxie Lady

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

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

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



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## 05 Carbon County 0056 Red Lodge Elem

PRC	Title	Project Type	Project Number	CFDA #
111	Transfer	LOCAL	05-0056	
144	Title II Part A	FEDERAL	0500561403	84.367
145	Title II Part A FY 03	FEDERAL	05-0056-14-03	84.367
164	Title IV Safe and Drug-Free Schools	FEDERAL	0500561603	84.186A
165	Title IV Safe and Drug-Free Schools	FEDERAL	0500561604	84.186A
314	Title I Improving Basic Programs	FEDERAL	0500563104	84.010A
315	Title I Accountability-FY03	FEDERAL	05-0056-31-03	84.010A
394	Title V Part A	FEDERAL	0500563903	84.298
414	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	050056	84.358B
604	Title II, Part D, Ed Technology	FEDERAL	05-0056-60-04	84.318
794	IDEA Preschool	FEDERAL	05-0056	84.173A
910	Budget Amendment			



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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)	196,492.58	59,020.06	65,144.48	54.11
02	Taxes Receivable - Real and Personal (120-149)	70,918.61	5,839.53	1,225.86	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		9,023.58		
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>267,411.19</b>	<b>73,883.17</b>	<b>66,370.34</b>	<b>54.11</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)	70,918.61	5,839.53	1,225.86	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>70,918.61</b>	<b>5,839.53</b>	<b>1,225.86</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	15,396.63			
48	Fund Balance for Budget (961-970)	181,095.95	68,043.64	65,144.48	54.11
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>196,492.58</b>	<b>68,043.64</b>	<b>65,144.48</b>	<b>54.11</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>267,411.19</b>	<b>73,883.17</b>	<b>66,370.34</b>	<b>54.11</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)	273.49	65,484.92	2,647.99	25,268.52
02	Taxes Receivable - Real and Personal (120-149)	968.63			212.95
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>1,242.12</b>	<b>65,484.92</b>	<b>2,647.99</b>	<b>25,481.47</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)	968.63			212.95
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>968.63</b>			<b>212.95</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	273.49	65,484.92	2,647.99	25,268.52
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>273.49</b>	<b>65,484.92</b>	<b>2,647.99</b>	<b>25,268.52</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,242.12</b>	<b>65,484.92</b>	<b>2,647.99</b>	<b>25,481.47</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)				6,325.37
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>				6,325.37
<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)				6,325.37
52	<b>TOTAL FUND BALANCE/EQUITY</b>				6,325.37
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				6,325.37



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## 05 Carbon County 0056 Red Lodge Elem

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)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,043.38	5,589.05		4,456.38
02	Taxes Receivable - Real and Personal (120-149)				6,855.87
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>7,043.38</b>	<b>5,589.05</b>		<b>11,312.25</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				4,456.38
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				6,855.87
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>11,312.25</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)	7,043.38	5,589.05		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>7,043.38</b>	<b>5,589.05</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>7,043.38</b>	<b>5,589.05</b>		<b>11,312.25</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)	3,214.82	6,405.59		
02	Taxes Receivable - Real and Personal (120-149)		7,431.71		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)		4,456.38		
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>3,214.82</b>	<b>18,293.68</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		130,666.50		
25	Deferred Revenue (680)		7,431.71		
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>138,098.21</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	3,214.82	-119,804.53		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,214.82</b>	<b>-119,804.53</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,214.82</b>	<b>18,293.68</b>		

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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)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
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)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<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)				
45	Assets Held in Trusts				
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)		
<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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## 05 Carbon County 0056 Red Lodge Elem

### 01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	640,246.19	701,662.84
1112 District Levy - Personal Property	7,598.78	10,404.53
1113 District Levy - Heavy Motor Vehicles	314.59	728.24
1114 District Levy - Pers Prop/Mobile Homes	1,381.72	3,584.95
1116 District Levy - Net and Gross Proceeds	0.00	30.59
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	5,622.82
1190 Penalties and Interest on Taxes	5,694.16	7,426.09
1510 Interest Earnings	4,209.90	3,667.72
1900 Other Revenue from Local Sources	753.53	980.47
3110 Direct State Aid	637,600.49	675,217.79
3115 State Spec Ed Allowable Cost Pymt to Districts	42,680.10	41,953.14
3120 State Guaranteed Tax Base Aid	47,764.80	39,134.50
3302 State Payment in Lieu of Taxes - FWP	163.42	382.12
3440 State HB20/SB417 Prop Tax Reimb	5,418.58	5,173.02
3444 State School Block Grant	90,087.47	91,956.06
3460 Montana Oil and Gas Tax	592.40	2,777.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,484,506.13</b>	<b>1,590,702.78</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	676,786.68	695034.90
2XX Personal Services - Employee Benefits	99,922.69	103471.61
3XX Purchased Professional and Technical Services	3,306.45	7326.57
4XX Purchased Property Services	10,930.09	11970.93
5XX Other Purchased Services	668.90	100.36
6XX Supplies and Materials	71,661.62	86496.92
810 Dues and Fees	3,766.96	2561.50
21XX Support Services - Students		
1XX Personal Services - Salaries	25,346.04	24477.82
2XX Personal Services - Employee Benefits	4,856.09	4826.27
3XX Purchased Professional and Technical Services	1,952.42	706.25
5XX Other Purchased Services	183.57	.00
6XX Supplies and Materials	1,899.01	3107.95
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	40,540.92	.00
2XX Personal Services - Employee Benefits	7,293.64	.00
6XX Supplies and Materials	5,066.28	.00
810 Dues and Fees	450.00	.00



# Trustees' Financial Summary

FY2003-04

Submit ID: 0056-98326406

## 05 Carbon County 0056 Red Lodge Elem

### 01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	221X		Improvement of Instruction Services		
	222X		Educational Media Services		
		1XX	Personal Services - Salaries	0.00	42801.00
		2XX	Personal Services - Employee Benefits	0.00	7260.55
		6XX	Supplies and Materials	0.00	4960.84
		8XX	Other Expenditures	0.00	200.00
	23XX		Support Services - General Administration		
		1XX	Personal Services - Salaries	21,076.35	21018.98
		2XX	Personal Services - Employee Benefits	638.51	3179.12
		3XX	Purchased Professional and Technical Services	34.80	611.88
		4XX	Purchased Property Services	8.70	.00
		5XX	Other Purchased Services	22,022.27	28179.54
		6XX	Supplies and Materials	2,630.07	1472.10
		810	Dues and Fees	2,754.57	.00
		8XX	Other Expenditures	0.00	3280.25
	24XX		Support Services - School Administration		
		1XX	Personal Services - Salaries	135,866.56	145005.96
		2XX	Personal Services - Employee Benefits	27,813.38	17660.86
		5XX	Other Purchased Services	2,833.26	2636.32
		6XX	Supplies and Materials	3,954.42	4846.57
		810	Dues and Fees	1,424.00	.00
		8XX	Other Expenditures	0.00	2542.00
	25XX		Support Services - Business		
		1XX	Personal Services - Salaries	10,425.00	12258.16
		2XX	Personal Services - Employee Benefits	1,508.77	77.47
		3XX	Purchased Professional and Technical Services	3,913.73	3863.62
		4XX	Purchased Property Services	730.80	730.80
		5XX	Other Purchased Services	670.26	445.31
		6XX	Supplies and Materials	2,594.28	1324.48
		810	Dues and Fees	1,770.63	.00
		8XX	Other Expenditures	0.00	1249.32
	26XX		Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	83,100.80	81968.56
		2XX	Personal Services - Employee Benefits	23,399.04	20963.91
		4XX	Purchased Property Services	48,239.89	64714.47
		6XX	Supplies and Materials	22,856.98	11490.09
		810	Dues and Fees	399.04	.00
		8XX	Other Expenditures	0.00	402.68
	27XX		Student Transportation Services		
		1XX	Personal Services - Salaries	3,244.69	3342.39
		2XX	Personal Services - Employee Benefits	133.95	136.28



# 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	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	27XX	Student Transportation Services			
		3XX	Purchased Professional and Technical Services	0.00	43.50
		4XX	Purchased Property Services	1,341.66	1752.57
		5XX	Other Purchased Services	4.00	4.70
		6XX	Supplies and Materials	3,208.12	3173.82
		7XX	Property and Equipment Acquisition	0.00	1000.00
		810	Dues and Fees	12.76	.00
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	2,954.23	.00
		5XX	Other Purchased Services	199.09	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	72,555.57	74820.10
		2XX	Personal Services - Employee Benefits	12,147.79	15289.47
		5XX	Other Purchased Services	0.00	744.12
		6XX	Supplies and Materials	651.31	319.40
		810	Dues and Fees	150.00	.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	6,811.56	.00
329	State Miscellaneous Grants				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	7255.20
		2XX	Personal Services - Employee Benefits	0.00	1210.32
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	5053.92
		2XX	Personal Services - Employee Benefits	0.00	633.76
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,697.11	1591.79
		2XX	Personal Services - Employee Benefits	10.41	5.40
		5XX	Other Purchased Services	0.00	208.65
		6XX	Supplies and Materials	35.87	37.02
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	17,950.26	18313.96
		2XX	Personal Services - Employee Benefits	170.29	152.49
		3XX	Purchased Professional and Technical Services	4,496.54	.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	2003 Value	2004 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
4XX Purchased Property Services	0.00	92.80
5XX Other Purchased Services	225.00	90.54
6XX Supplies and Materials	1,425.79	159.77
810 Dues and Fees	250.00	.00
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	841.00	9183.28
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>1,505,814.47</u>	<u>1,569,841.17</u>

### Schedule of Changes Worksheet

Beginning Fund Balance	160,234.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,590,702.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,569,841.17	(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	15,396.63	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	196,492.58	(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	2003 Value	2004 Value
1111 District Levy - Real Property	70,971.92	54,351.77
1112 District Levy - Personal Property	981.90	824.05
1113 District Levy - Heavy Motor Vehicles	34.73	53.53
1114 District Levy - Pers Prop/Mobile Homes	16.55	350.26
1116 District Levy - Net and Gross Proceeds	0.00	2.25
1190 Penalties and Interest on Taxes	673.83	818.10
1510 Interest Earnings	306.69	404.34
1900 Other Revenue from Local Sources	0.00	31.71
2220 County On-Schedule Trans Reimb	21,549.16	38,935.85
3210 State On-Schedule Trans Reimb	21,739.42	39,831.91
3440 State HB20/SB417 Prop Tax Reimb	799.02	598.29
3444 State School Block Grant	12,791.54	6,528.43
3460 Montana Oil and Gas Tax	31.81	241.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>129,896.57</b>	<b>142,971.81</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	13,989.96	16522.91
2XX Personal Services - Employee Benefits	392.19	2101.90
25XX Support Services - Business		
1XX Personal Services - Salaries	6,950.04	9272.98
2XX Personal Services - Employee Benefits	977.27	29.76
27XX Student Transportation Services		
1XX Personal Services - Salaries	34,824.70	43290.81
2XX Personal Services - Employee Benefits	3,545.31	5903.82
3XX Purchased Professional and Technical Services	88.16	413.23
4XX Purchased Property Services	8,158.58	12756.52
5XX Other Purchased Services	3,585.13	8537.09
6XX Supplies and Materials	9,281.26	12685.03
8XX Other Expenditures	0.00	230.26
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	43,739.11	.00
850 Interest on Debt	2,186.98	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>127,718.69</b>	<b>111,744.31</b>



# Trustees' Financial Summary

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

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						36,816.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						142,971.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						111,744.31	(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)						68,043.64	(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		2003 Value	2004 Value
1111	District Levy - Real Property	12,814.59	11,860.50
1112	District Levy - Personal Property	191.34	169.51
1113	District Levy - Heavy Motor Vehicles	6.87	11.52
1114	District Levy - Pers Prop/Mobile Homes	84.38	73.97
1116	District Levy - Net and Gross Proceeds	0.00	0.48
1190	Penalties and Interest on Taxes	303.86	251.63
1510	Interest Earnings	1,720.62	739.14
3440	State HB20/SB417 Prop Tax Reimb	61.89	0.00
3444	State School Block Grant	2,768.93	0.00
3445	State Combined Fund School Block Grant	0.00	4,155.30
3460	Montana Oil and Gas Tax	0.00	44.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>17,952.48</u>	<u>17,306.80</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	31,285.78	47,423.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>31,285.78</u>	<u>47,423.70</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		95,261.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		17,306.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		47,423.70	(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)		65,144.48	(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		2003 Value	2004 Value
1510	Interest Earnings	139.39	1.49
1611	National School Lunch Program	46,642.25	0.00
1621	Lunch Sales	0.00	66,021.12
1900	Other Revenue from Local Sources	0.00	157.83
4550	Federal Child Nutrition	41,373.72	35,806.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		88,155.36	101,987.37

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

PRC Program Function Object		2003 Value	2004 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	34,929.71	37511.32
	2XX Personal Services - Employee Benefits	12,632.04	6111.31
	4XX Purchased Property Services	70.16	120.00
	5XX Other Purchased Services	1,135.90	113.63
	6XX Supplies and Materials	47,010.18	59014.84
	810 Dues and Fees	790.62	.00
	8XX Other Expenditures	0.00	540.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		96,568.61	103,411.59

## Schedule of Changes Worksheet

Beginning Fund Balance				1,478.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				101,987.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				103,411.59	(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
Ending Fund Balance (1 + 2 - 3 + 4)					54.11 (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	2003 Value	2004 Value
1111 District Levy - Real Property	461.56	11,309.85
1112 District Levy - Personal Property	28.17	153.32
1113 District Levy - Heavy Motor Vehicles	0.39	12.60
1114 District Levy - Pers Prop/Mobile Homes	0.65	25.94
1116 District Levy - Net and Gross Proceeds	0.00	0.53
1190 Penalties and Interest on Taxes	39.52	43.55
1510 Interest Earnings	109.59	57.07
3460 Montana Oil and Gas Tax	0.00	30.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>639.88</b>	<b>11,633.61</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	5,580.00	12360.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>5,580.00</b>	<b>12,360.00</b>

### Schedule of Changes Worksheet

Beginning Fund Balance		999.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		11,633.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		12,360.00	(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)		273.49	(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		2003 Value	2004 Value
1510	Interest Earnings	1,298.08	633.28
2240	County Retirement Distribution	172,096.44	187,639.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>173,394.52</u>	<u>188,272.59</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	115,199.53	110396.33
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	3,821.88	3677.74
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	6,160.45	.00
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	0.00	6524.20
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	5,141.90	5430.93
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	19,856.12	20934.08
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,512.37	2877.11
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	4,036.73	3931.68
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	3,885.31	5078.53
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	11,229.34	12637.34
329	State Miscellaneous Grants		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	1110.68
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	773.76



# 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	2003 Value	2004 Value
412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	1628.18
420	Title I, Part A, Improving Basic Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	6,368.77	5019.26
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	773.87	3114.27
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	298.48
457	IDEA Preschool				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	161.13	.00
465	Federal Miscellaneous Grants from OPI				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	293.91	.00
610	Adult Continuing Education Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	295.34	343.51
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	189.35	219.70
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	1,967.97	2350.81
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	4,820.49	3499.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>186,714.46</u>	<u>189,846.29</u>



# Trustees' Financial Summary

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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						67,058.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						188,272.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						189,846.29	(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)						65,484.92	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>111 Transfer</b>	
1510 Interest Earnings	4.34
<b>144 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	39,475.00
<b>145 Title II Part A FY 03</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	960.36
<b>164 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,917.00
<b>165 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	564.76
<b>314 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	76,770.00
<b>315 Title I Accountability-FY03</b>	
4200 Title I, Part A, Improving Basic Programs	282.30
<b>394 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	5,380.00
<b>414 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,712.00
<b>604 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	3,045.00
<b>794 IDEA Preschool</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	2,749.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	144,859.76

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

PRC Program Function Object	2004 Value
<b>144 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	24861.85
2XX Personal Services - Employee Benefits	4744.40
3XX Purchased Professional and Technical Services	8331.85
5XX Other Purchased Services	395.00
6XX Supplies and Materials	1141.90



# 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	2004 Value
<b>144 Subtotal</b>	39,475.00
<b>145 Title II Part A FY 03</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	120.01
5XX Other Purchased Services	840.35
<b>145 Subtotal</b>	960.36
<b>164 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	1567.50
3XX Purchased Professional and Technical Services	3048.21
6XX Supplies and Materials	301.29
<b>164 Subtotal</b>	4,917.00
<b>165 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	564.76
<b>314 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	60868.77
2XX Personal Services - Employee Benefits	12687.23
3XX Purchased Professional and Technical Services	2023.00
5XX Other Purchased Services	691.00
8XX Other Expenditures	500.00
<b>314 Subtotal</b>	76,770.00
<b>315 Title I Accountability-FY03</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	282.30



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>394 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	640.00
6XX Supplies and Materials	4740.00
	5,380.00
<b>394 Subtotal</b>	
<b>414 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	10712.00
<b>604 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	3045.00
<b>794 IDEA Preschool</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	2749.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      144,855.42



# Trustees' Financial Summary

FY2003-04

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## 05 Carbon County 0056 Red Lodge Elem

### 15 - Miscellaneous Programs Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance					2,643.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					144,859.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					144,855.42	(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)					2,647.99	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Transfer	4.34	0.00	4.34
144 Title II Part A	39,475.00	39,475.00	0.00
145 Title II Part A FY 03	960.36	960.36	0.00
164 Title IV Safe and Drug-Free Schools	4,917.00	4,917.00	0.00
165 Title IV Safe and Drug-Free Schools	564.76	564.76	0.00
314 Title I Improving Basic Programs	76,770.00	76,770.00	0.00
315 Title I Accountability-FY03	282.30	282.30	0.00
394 Title V Part A	5,380.00	5,380.00	0.00
414 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	10,712.00	10,712.00	0.00
604 Title II, Part D, Ed Technology	3,045.00	3,045.00	0.00
794 IDEA Preschool	2,749.00	2,749.00	0.00
<b>Total</b>	<u>144,859.76</u>	<u>144,855.42</u>	<u>4.34</u>



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### 17 - Adult Education Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	8,365.28	806.19
1112	District Levy - Personal Property	118.11	20.92
1113	District Levy - Heavy Motor Vehicles	4.12	0.00
1114	District Levy - Pers Prop/Mobile Homes	1.91	30.12
1190	Penalties and Interest on Taxes	79.98	86.56
1340	Fees for Adult Education	191.40	0.00
1510	Interest Earnings	586.68	345.13
3440	State HB20/SB417 Prop Tax Reimb	132.04	88.12
3444	State School Block Grant	1,301.93	0.00
3460	Montana Oil and Gas Tax	11.37	13.00

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

10,792.82      1,390.04

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

PRC Program Function Object		2003 Value	2004 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	2,161.89	2430.13
	2XX Personal Services - Employee Benefits	7.99	8.34
	3XX Purchased Professional and Technical Services	421.23	1000.00
	5XX Other Purchased Services	0.00	198.36
	6XX Supplies and Materials	3,004.85	4667.46

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

5,595.96      8,304.29



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## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						32,182.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,390.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,304.29	(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)						25,268.52	(5)



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## 21 - Compensated Absence Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	124.36	75.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	124.36	75.58

### Schedule of Changes Worksheet

Beginning Fund Balance	6,249.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	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)	6,325.37	(5)



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## 28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	67.51	71.42
4650 Federal Miscellaneous Grants from OPI	0.00	3,582.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	67.51	3,653.91

### Schedule of Changes Worksheet

Beginning Fund Balance	3,389.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,653.91	(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)	7,043.38	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	38.06	66.79
3282 State Flexibility Fund Allocation	7,273.70	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,311.76	66.79

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	1,789.50	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,789.50	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	5,522.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66.79	(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)	5,589.05	(5)



# Trustees' Financial Summary

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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		2003 Value	2004 Value
1111	District Levy - Real Property	61,080.98	68,313.09
1112	District Levy - Personal Property	725.48	1,005.85
1113	District Levy - Heavy Motor Vehicles	29.94	70.46
1114	District Levy - Pers Prop/Mobile Homes	134.50	343.51
1116	District Levy - Net and Gross Proceeds	0.00	2.96
1190	Penalties and Interest on Taxes	547.39	704.61
1510	Interest Earnings	202.63	125.54
3440	State HB20/SB417 Prop Tax Reimb	1,557.84	793.98
3444	State School Block Grant	8,552.55	0.00
3460	Montana Oil and Gas Tax	164.90	267.56

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

72,996.21      71,627.56

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
830	Special Assessments	0.00	250.00
840	Principal On Debt	65,000.00	70000.00
850	Interest on Debt	5,842.50	3080.00
860	Agent Fees/Issuance Costs	250.00	.00
999	Undistributed		
9999	Undistributed		
971	Residual Equity Transfers Out	0.00	4456.38

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

71,092.50      77,786.38



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## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						6,158.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,627.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						77,786.38	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



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## 60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	10.72	20.48
1900 Other Revenue from Local Sources	0.00	2,656.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10.72	2,676.84

### Schedule of Changes Worksheet

Beginning Fund Balance	537.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,676.84	(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)	3,214.82	(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		2003 Value	2004 Value
1111	District Levy - Real Property	2.57	87,360.47
1112	District Levy - Personal Property	5.98	1,191.52
1113	District Levy - Heavy Motor Vehicles	0.00	98.42
1114	District Levy - Pers Prop/Mobile Homes	0.41	176.39
1116	District Levy - Net and Gross Proceeds	0.00	4.14
1190	Penalties and Interest on Taxes	3.87	140.79
1510	Interest Earnings	668.58	231.50
3440	State HB20/SB417 Prop Tax Reimb	157.63	99.43
3460	Montana Oil and Gas Tax	22.27	240.32
9710	Residual Equity Transfers In	0.00	4,456.38

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

861.31      93,999.36

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	5,273.25	.00
4XXX	Facilities Acquisition and Construction Services		
3XX	Purchased Professional and Technical Services	2,954.23	.00
7XX	Property and Equipment Acquisition	0.00	34323.63

#### 910 Budget Amendment

1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	226000.00

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

8,227.48      260,323.63



# Trustees' Financial Summary

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**05 Carbon County**  
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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					46,519.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					93,999.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					260,323.63	(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)					-119,804.53	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2003 Value</b>	<b>2004 Value</b>
XX	XXX 26XX	41X Energy Utility Services	33,385.61	45,696.56
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	260,323.63
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	12,360.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	41,953.14
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	41,953.14

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	13,984.38
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	60,412.53
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	91,173.09
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	74,820.10	0.00	0.00	0.00	
280	1XXX	2XX	15,289.47	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	744.12	0.00	0.00	0.00	
280	1XXX	6XX	319.40	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	0.00	0.00	0.00	0.00	
<b>Totals</b>			91,173.09	0.00	0.00	0.00	91,173.09



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

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



# Trustees' Financial Summary

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## 05 Carbon County 0056 Red Lodge Elem

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	1,886,167.00	36,421.00	0.00	1,922,588.00
Machinery And Equipment	307,557.52	46,060.48	0.00	353,618.00
Construction in Progress	0.00	207,873.00	0.00	207,873.00
Totals at historical cost	2,193,724.52	290,354.48	0.00	2,484,079.00
Governmental activities, capital assets, net	2,193,724.52	290,354.48	0.00	2,484,079.00

\* 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.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
2/1/1994 Issue	70,000.00	0.00	70,000.00	0.00	0.00	0.00	0.00
Compensated Absences	63,710.20	1,004.80	0.00	0.00	64,715.00	0.00	64,715.00
Total Governmental Activity							
Long-Term Liabilities	133,710.20	1,004.80	70,000.00	0.00	64,715.00	0.00	64,715.00

\* 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.