



Trustees' Financial Summary

FY2003-04

Submit ID: 0057-66153664

**05 Carbon County
0057 Red Lodge H S**

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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PRC	Title	Project Type	Project Number	CFDA #
112	State Career & Vo-Tech Education	STATE	05-0057	
204	State Vo-Ed Grant	STATE	05-0057	
214	State Vo-Ed Grant	STATE	05-0057	
224	State Vo-Ed	STATE	05-0057	
234	State Vo-Ed Grant	STATE	05-0057	
254	Significant Needs	STATE	05-0057	
314	Title I, Part A, Improvement Grants	FEDERAL	05-0056-31-04	84.010
414	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	05-0057	84.358B
814	Carl Perkins Basic Grant	FEDERAL	05-0057-81-04-BG	84.048A
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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	162,824.24	45,364.29	56,755.55	
02	Taxes Receivable - Real and Personal (120-149)	48,534.53	4,725.66	605.69	
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)		5,313.30		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	211,358.77	55,403.25	57,361.24	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	48,534.53	4,725.66	605.69	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	48,534.53	4,725.66	605.69	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	27,843.25			
48	Fund Balance for Budget (961-970)	134,980.99	50,677.59	56,755.55	
52	TOTAL FUND BALANCE/EQUITY	162,824.24	50,677.59	56,755.55	
53	TOTAL LIABILITIES AND FUND BALANCE	211,358.77	55,403.25	57,361.24	

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,001.43	61,025.91	5,175.90	33,932.99
02	Taxes Receivable - Real and Personal (120-149)	36.81			228.70
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,038.24	61,025.91	5,175.90	34,161.69
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	36.81			228.70
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	36.81			228.70
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,430.29	
48	Fund Balance for Budget (961-970)	14,001.43	61,025.91	2,745.61	33,932.99
52	TOTAL FUND BALANCE/EQUITY	14,001.43	61,025.91	5,175.90	33,932.99
53	TOTAL LIABILITIES AND FUND BALANCE	14,038.24	61,025.91	5,175.90	34,161.69

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,394.01			9,155.50
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)	3,559.08			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,953.09			9,155.50
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6,953.09			9,155.50
52	TOTAL FUND BALANCE/EQUITY	6,953.09			9,155.50
53	TOTAL LIABILITIES AND FUND BALANCE	6,953.09			9,155.50



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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,109.84	2,190.90		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,109.84	2,190.90		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	6,109.84	2,190.90		
52	TOTAL FUND BALANCE/EQUITY	6,109.84	2,190.90		
53	TOTAL LIABILITIES AND FUND BALANCE	6,109.84	2,190.90		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,272.21	-3,701.02		
02	Taxes Receivable - Real and Personal (120-149)		8,506.59		
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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	30,272.21	4,805.57		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		159,703.50		
25	Deferred Revenue (680)		8,506.59		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		168,210.09		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	30,272.21	-163,404.52		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	30,272.21	-163,404.52		
53	TOTAL LIABILITIES AND FUND BALANCE	30,272.21	4,805.57		

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



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

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	148,675.04		64,368.23	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	148,675.04		64,368.23	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)	148,675.04		64,368.23	
52	TOTAL FUND BALANCE/EQUITY	148,675.04		64,368.23	
53	TOTAL LIABILITIES AND FUND BALANCE	148,675.04		64,368.23	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	84,153.64	164,074.58		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	84,153.64	164,074.58		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	84,153.64	164,074.58		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	84,153.64	164,074.58		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	84,153.64	164,074.58		



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



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



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01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	455,308.89	511,764.40
1112 District Levy - Personal Property	6,605.37	7,880.13
1113 District Levy - Heavy Motor Vehicles	184.52	447.61
1114 District Levy - Pers Prop/Mobile Homes	81.39	3,021.13
1116 District Levy - Net and Gross Proceeds	0.00	790.51
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	11,281.74
1190 Penalties and Interest on Taxes	3,621.01	4,787.46
1510 Interest Earnings	3,098.43	2,049.19
1900 Other Revenue from Local Sources	4.15	2,513.48
3110 Direct State Aid	535,908.97	514,096.26
3115 State Spec Ed Allowable Cost Pymt to Districts	24,014.36	26,376.42
3120 State Guaranteed Tax Base Aid	60,818.76	46,583.44
3302 State Payment in Lieu of Taxes - FWP	91.28	234.88
3440 State HB20/SB417 Prop Tax Reimb	3,573.13	3,019.10
3444 State School Block Grant	59,352.43	60,583.52
3460 Montana Oil and Gas Tax	393.70	1,684.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,153,056.39	1,197,113.70

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	428,257.69	396,980.51
2XX Personal Services - Employee Benefits	63,937.93	53,256.44
3XX Purchased Professional and Technical Services	2,067.38	5,694.38
4XX Purchased Property Services	5,001.93	6,398.77
5XX Other Purchased Services	276.23	1,132.49
6XX Supplies and Materials	66,525.84	53,186.85
810 Dues and Fees	2,714.73	.00
8XX Other Expenditures	0.00	999.50
21XX Support Services - Students		
1XX Personal Services - Salaries	38,379.00	40,413.96
2XX Personal Services - Employee Benefits	4,905.28	4,880.32
3XX Purchased Professional and Technical Services	588.00	288.75
5XX Other Purchased Services	0.00	83.39
6XX Supplies and Materials	2,017.46	909.21
8XX Other Expenditures	0.00	881.60
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	35,459.48	36,877.44
2XX Personal Services - Employee Benefits	4,083.31	4,870.04



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01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	221X	Improvement of Instruction Services			
		6XX	Supplies and Materials	7,658.27	6159.95
		810	Dues and Fees	724.00	.00
		8XX	Other Expenditures	0.00	465.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	21,051.27	20680.11
		2XX	Personal Services - Employee Benefits	622.14	3161.81
		3XX	Purchased Professional and Technical Services	25.20	443.08
		4XX	Purchased Property Services	6.30	.00
		5XX	Other Purchased Services	19,501.11	22968.42
		6XX	Supplies and Materials	1,846.35	1113.57
		810	Dues and Fees	12,244.68	.00
		8XX	Other Expenditures	0.00	2575.35
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	78,059.15	78398.00
		2XX	Personal Services - Employee Benefits	5,206.52	5616.20
		3XX	Purchased Professional and Technical Services	255.00	.00
		5XX	Other Purchased Services	488.79	800.99
		6XX	Supplies and Materials	6,080.32	3065.47
		810	Dues and Fees	699.00	.00
		8XX	Other Expenditures	0.00	1399.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	10,424.88	11940.65
		2XX	Personal Services - Employee Benefits	1,499.48	65.92
		3XX	Purchased Professional and Technical Services	2,834.07	2797.78
		4XX	Purchased Property Services	529.20	529.20
		5XX	Other Purchased Services	485.28	322.41
		6XX	Supplies and Materials	1,869.16	955.43
		810	Dues and Fees	1,227.87	.00
		8XX	Other Expenditures	0.00	904.68
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	56,575.65	49307.57
		2XX	Personal Services - Employee Benefits	10,050.88	9156.13
		4XX	Purchased Property Services	53,386.64	56000.33
		5XX	Other Purchased Services	67.60	.00
		6XX	Supplies and Materials	18,962.97	16338.21
		7XX	Property and Equipment Acquisition	0.00	12350.00
		810	Dues and Fees	288.96	.00
		8XX	Other Expenditures	0.00	118.82
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,698.57	1236.14



Trustees' Financial Summary

FY2003-04

Submit ID: 0057-66153664

05 Carbon County
0057 Red Lodge H S

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			
		2XX	Personal Services - Employee Benefits	59.83	55.81
		3XX	Purchased Professional and Technical Services	0.00	31.50
		4XX	Purchased Property Services	971.48	1269.00
		5XX	Other Purchased Services	0.00	18.84
		6XX	Supplies and Materials	2,293.13	2432.00
		7XX	Property and Equipment Acquisition	0.00	1000.00
		810	Dues and Fees	9.24	.00
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	10,699.27	.00
		5XX	Other Purchased Services	144.17	.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	2,948.97	.00
		850	Interest on Debt	815.58	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	44,801.73	44999.92
		2XX	Personal Services - Employee Benefits	5,920.39	6634.93
		6XX	Supplies and Materials	0.00	110.57
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,932.46	.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	70643.74
		2XX	Personal Services - Employee Benefits	0.00	10912.99
		4XX	Purchased Property Services	0.00	295.45
		6XX	Supplies and Materials	0.00	1244.96
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	23,985.86	20009.28
		2XX	Personal Services - Employee Benefits	284.76	225.69
		4XX	Purchased Property Services	3,186.87	3005.62
		5XX	Other Purchased Services	6,606.45	9590.06
		6XX	Supplies and Materials	1,946.33	843.15
		810	Dues and Fees	2,497.00	.00
		8XX	Other Expenditures	0.00	720.90
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	59,648.17	61491.90



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05 Carbon County
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01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	562.38	452.70
3XX Purchased Professional and Technical Services	0.00	64.30
4XX Purchased Property Services	0.00	67.20
5XX Other Purchased Services	4,832.58	9113.11
6XX Supplies and Materials	16,943.01	11501.83
810 Dues and Fees	2,492.00	.00
8XX Other Expenditures	0.00	374.60
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	0.00	5.48
6XX Supplies and Materials	606.53	6105.10
8XX Other Expenditures	0.00	100.00
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	5,000.00	2000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,170,771.76	1,181,044.50

Schedule of Changes Worksheet

Beginning Fund Balance	137,826.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,197,113.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,181,044.50	(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	27,843.25	
Less Last Year	18,914.73	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	162,824.24	(5)



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05 Carbon County
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10 - Transportation Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	56,451.77	48,323.79
1112 District Levy - Personal Property	830.10	738.62
1113 District Levy - Heavy Motor Vehicles	22.76	40.04
1114 District Levy - Pers Prop/Mobile Homes	11.96	336.47
1116 District Levy - Net and Gross Proceeds	0.00	70.71
1190 Penalties and Interest on Taxes	531.86	612.47
1510 Interest Earnings	224.95	306.54
1900 Other Revenue from Local Sources	0.00	22.97
2220 County On-Schedule Trans Reimb	15,940.68	27,989.23
3210 State On-Schedule Trans Reimb	15,921.37	27,982.66
3440 State HB20/SB417 Prop Tax Reimb	499.65	354.67
3444 State School Block Grant	11,138.82	5,684.93
3460 Montana Oil and Gas Tax	54.43	170.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	101,628.35	112,633.65

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	25,876.04	31880.73
2XX Personal Services - Employee Benefits	2,671.24	4395.02
3XX Purchased Professional and Technical Services	63.84	299.23
4XX Purchased Property Services	5,907.81	9237.09
5XX Other Purchased Services	2,798.05	6212.15
6XX Supplies and Materials	6,703.70	9188.56
8XX Other Expenditures	0.00	166.74
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	31,673.13	.00
850 Interest on Debt	1,583.66	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	99,586.93	89,307.07



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05 Carbon County
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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						27,351.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						112,633.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						89,307.07	(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)						50,677.59	(5)



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05 Carbon County
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11 - Bus Depreciation Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	11,604.99	11,028.29
1112 District Levy - Personal Property	180.45	162.74
1113 District Levy - Heavy Motor Vehicles	5.21	8.99
1114 District Levy - Pers Prop/Mobile Homes	76.75	74.82
1116 District Levy - Net and Gross Proceeds	0.00	15.89
1190 Penalties and Interest on Taxes	225.50	192.79
1510 Interest Earnings	1,340.75	633.30
3440 State HB20/SB417 Prop Tax Reimb	0.00	46.18
3444 State School Block Grant	1,958.97	0.00
3445 State Combined Fund School Block Grant	0.00	3,672.85
3460 Montana Oil and Gas Tax	0.00	34.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,392.62	15,870.81

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	22,655.22	34,341.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,655.22	34,341.30

Schedule of Changes Worksheet

Beginning Fund Balance	75,226.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,870.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,341.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	56,755.55	(5)



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13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	861.22	233.65
1112 District Levy - Personal Property	61.61	1.56
1113 District Levy - Heavy Motor Vehicles	0.66	0.00
1114 District Levy - Pers Prop/Mobile Homes	1.28	5.88
1190 Penalties and Interest on Taxes	72.96	46.10
1510 Interest Earnings	280.49	175.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,278.22	462.79

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		
5XX Other Purchased Services	0.00	900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	900.00

Schedule of Changes Worksheet

Beginning Fund Balance				14,438.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				462.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				900.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				14,001.43	(5)



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14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	976.44	684.01
2240	County Retirement Distribution	124,840.80	124,806.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>125,817.24</u>	<u>125,490.59</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	67,182.04	63279.48
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	5,830.58	5906.31
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	4,825.61	4971.16
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	5,342.87	5629.42
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	9,720.27	9997.27
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,535.30	2873.03
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,407.60	5447.94
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	2,845.72	3599.83
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	6,821.91	6924.42
361	Services for Significant Needs Students		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	440.12	.00
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	10386.72
412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	661.34



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**05 Carbon County
0057 Red Lodge H S**

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)				
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	290.58	328.55
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	3,300.07	2815.49
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	7,290.35	7262.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				121,833.02	130,083.10

Schedule of Changes Worksheet

Beginning Fund Balance					65,618.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					125,490.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					130,083.10	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					61,025.91	(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
112 State Career & Vo-Tech Education	
4650 Federal Miscellaneous Grants from OPI	1,003.00
204 State Vo-Ed Grant	
3900 State Career & Technical Ed Entitlement	2,472.00
214 State Vo-Ed Grant	
3900 State Career & Technical Ed Entitlement	444.00
224 State Vo-Ed	
3900 State Career & Technical Ed Entitlement	891.00
234 State Vo-Ed Grant	
3900 State Career & Technical Ed Entitlement	943.00
414 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
1900 Other Revenue from Local Sources	0.92
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,896.00
414 Subtotal	20,896.92
814 Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	34,449.92

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

PRC Program Function Object	2004 Value
112 State Career & Vo-Tech Education	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	1003.00
204 State Vo-Ed Grant	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2135.00
8XX Other Expenditures	337.00
204 Subtotal	2,472.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
214 State Vo-Ed Grant	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	199.00
8XX Other Expenditures	245.00
	444.00
214 Subtotal	444.00
224 State Vo-Ed	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	715.25
8XX Other Expenditures	175.75
	891.00
224 Subtotal	891.00
234 State Vo-Ed Grant	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	943.00
414 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	9834.59
2XX Personal Services - Employee Benefits	253.81
3XX Purchased Professional and Technical Services	632.29
5XX Other Purchased Services	2114.10
6XX Supplies and Materials	7401.21
8XX Other Expenditures	660.00
	20,896.00
414 Subtotal	20,896.00
814 Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	7800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 34,449.00



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					7,681.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					34,449.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					34,449.00	(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	2,430.29	Less Last Year	4,937.02	(4b)	-2,506.73	
					-2,506.73	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,175.90	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
112 State Career & Vo-Tech Education	1,003.00	1,003.00	0.00
204 State Vo-Ed Grant	2,472.00	2,472.00	0.00
214 State Vo-Ed Grant	444.00	444.00	0.00
224 State Vo-Ed	891.00	891.00	0.00
234 State Vo-Ed Grant	943.00	943.00	0.00
414 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	20,896.92	20,896.00	0.92
814 Carl Perkins Basic Grant	7,800.00	7,800.00	0.00
Total	34,449.92	34,449.00	.92



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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	10,111.20	935.24
1112 District Levy - Personal Property	152.66	22.14
1113 District Levy - Heavy Motor Vehicles	4.13	0.00
1114 District Levy - Pers Prop/Mobile Homes	2.05	41.99
1190 Penalties and Interest on Taxes	93.43	96.59
1340 Fees for Adult Education	138.60	0.00
1510 Interest Earnings	715.91	446.84
3440 State HB20/SB417 Prop Tax Reimb	119.03	73.23
3444 State School Block Grant	1,639.25	0.00
3460 Montana Oil and Gas Tax	11.37	13.00

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

	12,987.63	1,629.03
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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	2,100.69	2281.12
2XX Personal Services - Employee Benefits	7.76	7.79
3XX Purchased Professional and Technical Services	305.02	1000.00
5XX Other Purchased Services	0.00	143.64
6XX Supplies and Materials	2,727.65	4667.46

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

	5,141.12	8,100.01
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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					40,403.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,629.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,100.01	(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)					33,932.99	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2003 Value	2004 Value
1311 Driver's Education Fees	6,375.00	8,950.00
1510 Interest Earnings	147.21	52.77
3260 State Driver's Education Reimbursement	3,225.32	2,725.24
5400 Proceeds from Long-Term Liabilities	0.00	4,008.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,747.53	15,736.01

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	5,712.00	7378.00
2XX Personal Services - Employee Benefits	21.88	23.03
4XX Purchased Property Services	2,261.88	600.00
5XX Other Purchased Services	32.08	229.70
6XX Supplies and Materials	767.72	472.03
8XX Other Expenditures	0.00	935.00
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	7008.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,795.56	16,645.76

Schedule of Changes Worksheet

Beginning Fund Balance	7,862.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,736.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,645.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	6,953.09	(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	41.22	85.27
5300 Operating Transfers from Other Funds	5,000.00	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,041.22	2,085.27

Schedule of Changes Worksheet

Beginning Fund Balance	7,070.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,085.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,155.50	(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	66.61	63.38
4650 Federal Miscellaneous Grants from OPI	0.00	2,701.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66.61	2,765.33

Schedule of Changes Worksheet

Beginning Fund Balance	3,344.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,765.33	(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)	6,109.84	(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	14.80	39.58
3282 State Flexibility Fund Allocation	3,926.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,940.82	39.58

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

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

Schedule of Changes Worksheet

Beginning Fund Balance	2,151.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39.58	(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)	2,190.90	(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	711.49	359.61
1900	Other Revenue from Local Sources	0.00	1,923.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>711.49</u>	<u>2,283.18</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		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	2,139.27	.00
	8XX Other Expenditures	3,808.03	3788.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>5,947.30</u>	<u>3,788.95</u>

Schedule of Changes Worksheet

Beginning Fund Balance				31,777.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,283.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,788.95	(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)				30,272.21	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	0.00	106,371.52
1112	District Levy - Personal Property	0.00	1,519.66
1113	District Levy - Heavy Motor Vehicles	0.00	98.79
1114	District Levy - Pers Prop/Mobile Homes	0.00	253.09
1116	District Levy - Net and Gross Proceeds	0.00	174.47
1190	Penalties and Interest on Taxes	0.00	167.70
1510	Interest Earnings	0.13	2.13
3460	Montana Oil and Gas Tax	0.00	241.21
5400	Proceeds from Long-Term Liabilities	0.00	50,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.13</u>	<u>158,828.57</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		
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	116500.00
910	Budget Amendment		
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	205737.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>322,237.78</u>



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					158,828.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					322,237.78	(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)					-163,404.52	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	871.66	1,495.72
1530 Net Increase (Decrease) in the Fair Value of Investments	-10,410.83	16,326.95
1920 Contributions/Donations from Private Sources	6,039.25	324.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	-3,499.92	18,146.67

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

PRC Program Function Object	2003 Value	2004 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	7,000.00	.00
8XX Other Expenditures	0.00	7164.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,000.00	7,164.32

Schedule of Changes Worksheet

Beginning Fund Balance	137,692.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,146.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,164.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	148,675.04	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2003 Value	2004 Value
1900 Other Revenue from Local Sources	0.00	149,835.71
1XXX Revenues from Student Activities	127,558.67	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	127,558.67	149,835.71

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

PRC Program Function Object	2003 Value	2004 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	113,582.84	160,630.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	113,582.84	160,630.18

Schedule of Changes Worksheet

Beginning Fund Balance	75,162.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	149,835.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	160,630.18	(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)	64,368.23	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	36,839.70	42,951.41
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	322,237.78
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	900.00
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	21,957.93
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	21,957.93

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,319.31
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	31,619.42
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	51,745.42
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	44,999.92	0.00	0.00	0.00	
280	1XXX	2XX	6,634.93	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	110.57	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	
Totals			51,745.42	0.00	0.00	0.00	51,745.42



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

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



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Buildings	1,200,455.70	111,565.30	0.00	1,312,021.00
Machinery And Equipment	283,067.38	46,412.62	0.00	329,480.00
Construction in Progress	0.00	236,890.00	0.00	236,890.00
Totals at historical cost	1,483,523.08	394,867.92	0.00	1,878,391.00
Governmental activities, capital assets, net	1,483,523.08	394,867.92	0.00	1,878,391.00

* 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-
Governmental Activities *							
Compensated Absences	50,823.50	365.69	0.00	0.00	51,189.19	0.00	51,189.19
Loans Payable	54,758.82	51,004.70	0.00	0.00	105,763.52	0.00	105,763.52
Total Governmental Activity							
Long-Term Liabilities	105,582.32	51,370.39	0.00	0.00	156,952.71	0.00	156,952.71

* 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.