



Trustees' Financial Summary

FY2004-05

Submit ID: 0056-34035149

05 Carbon County
0056 Red Lodge Elem

**** Recalculated ****

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 FY05 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
144	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	05-0056-14-05	84.367
164	Title IV, Part A, Safe & Drug-Free	FEDERAL	05-0056-16-05	84.186A
314	Title I, Part A, Accountability	FEDERAL	05-0056-31-05	84.348A
361	Services for Significant Needs Students	STATE	05-0056-05-P11	State
394	Title V Part A	FEDERAL	05-0056-39-05	84.298
414	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	05-0056	84.358B
453	Medicaid	STATE	05-0056	State
456	Part B Reallocated	STATE	05-0056	
457	Preschool	STATE	05-0056	
458	IDEA Part B	FEDERAL	05-0056-78-05	84.027
604	Title II, Part D, Ed Technology	FEDERAL	05-0056-60-05	84.318
815	IDEA Part B	FEDERAL	05-0056-78-05	84.027



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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)	269,627.68	44,588.71	86,754.29	80.29
02	Taxes Receivable - Real and Personal (120-149)	56,279.39	2,433.99	2,189.55	
03	Taxes Receivable - Protested (150-159)	19.35	.60	.86	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,072.64			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	329,999.06	47,023.30	88,944.70	80.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	56,298.74	2,434.59	2,190.41	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	56,298.74	2,434.59	2,190.41	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	61,647.32	2,502.60		
48	Fund Balance for Budget (961-970)	212,053.00	42,086.11	86,754.29	80.29
52	TOTAL FUND BALANCE/EQUITY	273,700.32	44,588.71	86,754.29	80.29
53	TOTAL LIABILITIES AND FUND BALANCE	329,999.06	47,023.30	88,944.70	80.29



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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)	791.54	86,332.73	4,836.15	24,651.80
02	Taxes Receivable - Real and Personal (120-149)	1,801.44			580.35
03	Taxes Receivable - Protested (150-159)	.38			.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	2,593.36	86,332.73	4,836.15	25,232.38
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			295.00	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,801.82			580.58
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,801.82		295.00	580.58
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,493.04	
48	Fund Balance for Budget (961-970)	791.54	86,332.73	3,048.11	24,651.80
52	TOTAL FUND BALANCE/EQUITY	791.54	86,332.73	4,541.15	24,651.80
53	TOTAL LIABILITIES AND FUND BALANCE	2,593.36	86,332.73	4,836.15	25,232.38



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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)				9,062.47
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				9,062.47
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)				9,062.47
52	TOTAL FUND BALANCE/EQUITY				9,062.47
53	TOTAL LIABILITIES AND FUND BALANCE				9,062.47



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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)	7,787.35	3,949.31		314.55
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	7,787.35	3,949.31		314.55
LIABILITIES					
21	Payable to Other Funds (601-606)				314.55
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				314.55
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)	7,787.35	3,949.31		
52	TOTAL FUND BALANCE/EQUITY	7,787.35	3,949.31		
53	TOTAL LIABILITIES AND FUND BALANCE	7,787.35	3,949.31		314.55



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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)	3,574.90	79,316.15		
02	Taxes Receivable - Real and Personal (120-149)		8,038.38		
03	Taxes Receivable - Protested (150-159)		2.50		
04	Receivables from Other Funds (160-179)		314.55		
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	3,574.90	87,671.58		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		8,040.88		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		8,040.88		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		1,150.00		
48	Fund Balance for Budget (961-970)	3,574.90	78,480.70		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,574.90	79,630.70		
53	TOTAL LIABILITIES AND FUND BALANCE	3,574.90	87,671.58		



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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)				
50	Invested in Capital Assets, Net of Related Debt				
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)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
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)				
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)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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



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



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01 - General Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	0.00	713,631.87
1111 District Levy - Real Property	701,662.84	0.00
1112 District Levy - Personal Property	10,404.53	0.00
1113 District Levy - Heavy Motor Vehicles	728.24	0.00
1114 District Levy - Pers Prop/Mobile Homes	3,584.95	0.00
1116 District Levy - Net and Gross Proceeds	30.59	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,622.82	47,487.68
1190 Penalties and Interest on Taxes	7,426.09	6,877.77
1510 Interest Earnings	3,667.72	5,350.63
1900 Other Revenue from Local Sources	980.47	1,412.64
3110 Direct State Aid	675,217.79	684,973.16
3115 State Spec Ed Allowable Cost Pymt to Districts	41,953.14	50,607.50
3120 State Guaranteed Tax Base Aid	39,134.50	62,730.59
3302 State Payment in Lieu of Taxes - FWP	382.12	441.61
3440 State HB20/SB417 Prop Tax Reimb	5,173.02	3,612.38
3444 State School Block Grant	91,956.06	92,654.93
3460 Montana Oil and Gas Tax	2,777.90	8,309.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,590,702.78	1,678,089.78

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	695,034.90	710279.64
2XX Personal Services - Employee Benefits	103,471.61	101282.28
3XX Purchased Professional and Technical Services	7,326.57	7813.63
4XX Purchased Property Services	11,970.93	14374.09
5XX Other Purchased Services	100.36	536.47
6XX Supplies and Materials	86,496.92	69331.02
810 Dues and Fees	2,561.50	2433.00
21XX Support Services - Students		
1XX Personal Services - Salaries	24,477.82	26107.80
2XX Personal Services - Employee Benefits	4,826.27	4736.40
3XX Purchased Professional and Technical Services	706.25	1443.75
6XX Supplies and Materials	3,107.95	3.99
222X Educational Media Services		
1XX Personal Services - Salaries	42,801.00	42189.96
2XX Personal Services - Employee Benefits	7,260.55	7118.23
6XX Supplies and Materials	4,960.84	5109.26
810 Dues and Fees	0.00	450.00



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01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		8XX	Other Expenditures	200.00	.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	21,018.98	19768.48
		2XX	Personal Services - Employee Benefits	3,179.12	3438.46
		3XX	Purchased Professional and Technical Services	611.88	229.52
		5XX	Other Purchased Services	28,179.54	21088.97
		6XX	Supplies and Materials	1,472.10	1272.62
		810	Dues and Fees	0.00	2307.11
		8XX	Other Expenditures	3,280.25	87.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	145,005.96	144950.96
		2XX	Personal Services - Employee Benefits	17,660.86	16966.21
		3XX	Purchased Professional and Technical Services	0.00	245.00
		5XX	Other Purchased Services	2,636.32	3802.21
		6XX	Supplies and Materials	4,846.57	4794.41
		810	Dues and Fees	0.00	2464.00
		8XX	Other Expenditures	2,542.00	225.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	12,258.16	13377.46
		2XX	Personal Services - Employee Benefits	77.47	2382.66
		3XX	Purchased Professional and Technical Services	3,863.62	5143.15
		4XX	Purchased Property Services	730.80	31.00
		5XX	Other Purchased Services	445.31	465.81
		6XX	Supplies and Materials	1,324.48	1300.65
		810	Dues and Fees	0.00	1279.02
		8XX	Other Expenditures	1,249.32	34.13
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	81,968.56	90602.72
		2XX	Personal Services - Employee Benefits	20,963.91	23501.52
		3XX	Purchased Professional and Technical Services	0.00	65.00
		4XX	Purchased Property Services	64,714.47	81085.75
		5XX	Other Purchased Services	0.00	59.10
		6XX	Supplies and Materials	11,490.09	27899.17
		7XX	Property and Equipment Acquisition	0.00	11115.00
		810	Dues and Fees	0.00	243.84
		8XX	Other Expenditures	402.68	6.98
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,342.39	186.90
		2XX	Personal Services - Employee Benefits	136.28	9.74
		3XX	Purchased Professional and Technical Services	43.50	.00



Trustees' Financial Summary

FY2004-05

Submit ID: 0056-34035149

05 Carbon County
0056 Red Lodge Elem

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	1,752.57	13.90
		5XX	Other Purchased Services	4.70	.00
		6XX	Supplies and Materials	3,173.82	.00
		7XX	Property and Equipment Acquisition	1,000.00	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	74,820.10	73314.56
		2XX	Personal Services - Employee Benefits	15,289.47	23984.05
		5XX	Other Purchased Services	744.12	.00
		6XX	Supplies and Materials	319.40	3930.77
		810	Dues and Fees	0.00	17.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	0.00	4776.87
329	State Miscellaneous Grants				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	7,255.20	20868.27
		2XX	Personal Services - Employee Benefits	1,210.32	2420.61
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	5,053.92	.00
		2XX	Personal Services - Employee Benefits	633.76	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,591.79	4095.99
		2XX	Personal Services - Employee Benefits	5.40	141.34
		5XX	Other Purchased Services	208.65	545.00
		6XX	Supplies and Materials	37.02	652.49
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	18,313.96	20630.18
		2XX	Personal Services - Employee Benefits	152.49	172.79
		4XX	Purchased Property Services	92.80	246.50
		5XX	Other Purchased Services	90.54	.00
		6XX	Supplies and Materials	159.77	7373.33
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	9,183.28	7310.01



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**** Recalculated ****

01 - General Fund

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

PRC Program Function Object	2004 Value	2005 Value
910 Food Services		
31XX Food Services		
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	3000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,569,841.17	1,647,132.73

Schedule of Changes Worksheet

Beginning Fund Balance	196,492.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,678,089.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,647,132.73	(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 61,647.32 Less Last Year 15,396.63 (4b) 46,250.69		
	46,250.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	273,700.32	(5)



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10 - Transportation Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	54,351.77	26,056.92
1112 District Levy - Personal Property	824.05	176.86
1113 District Levy - Heavy Motor Vehicles	53.53	28.12
1114 District Levy - Pers Prop/Mobile Homes	350.26	151.88
1116 District Levy - Net and Gross Proceeds	2.25	0.00
1190 Penalties and Interest on Taxes	818.10	531.87
1510 Interest Earnings	404.34	653.96
1900 Other Revenue from Local Sources	31.71	0.00
2220 County On-Schedule Trans Reimb	38,935.85	40,194.72
3210 State On-Schedule Trans Reimb	39,831.91	40,194.73
3440 State HB20/SB417 Prop Tax Reimb	598.29	532.70
3444 State School Block Grant	6,528.43	6,578.05
3460 Montana Oil and Gas Tax	241.32	365.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	142,971.81	115,465.18

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	16,522.91	16704.48
2XX Personal Services - Employee Benefits	2,101.90	2383.72
25XX Support Services - Business		
1XX Personal Services - Salaries	9,272.98	10422.44
2XX Personal Services - Employee Benefits	29.76	2003.39
27XX Student Transportation Services		
1XX Personal Services - Salaries	43,290.81	50846.95
2XX Personal Services - Employee Benefits	5,903.82	8416.43
3XX Purchased Professional and Technical Services	413.23	.00
4XX Purchased Property Services	12,756.52	14836.77
5XX Other Purchased Services	8,537.09	9376.50
6XX Supplies and Materials	12,685.03	14034.76
7XX Property and Equipment Acquisition	0.00	11600.00
810 Dues and Fees	0.00	797.27
8XX Other Expenditures	230.26	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	111,744.31	141,422.71



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**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					68,043.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					115,465.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					141,422.71	(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	2,502.60	Less Last Year	0.00	(4b)	2,502.60	
					2,502.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,588.71	(5)



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**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	11,860.50	32,260.34
1112 District Levy - Personal Property	169.51	117.77
1113 District Levy - Heavy Motor Vehicles	11.52	39.63
1114 District Levy - Pers Prop/Mobile Homes	73.97	76.23
1116 District Levy - Net and Gross Proceeds	0.48	0.00
1190 Penalties and Interest on Taxes	251.63	163.97
1510 Interest Earnings	739.14	1,531.83
3445 State Combined Fund School Block Grant	4,155.30	4,186.88
3460 Montana Oil and Gas Tax	44.75	285.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,306.80	38,661.81

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	47,423.70	17052.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,423.70	17,052.00

Schedule of Changes Worksheet

Beginning Fund Balance	65,144.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,661.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,052.00	(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)	86,754.29	(5)



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**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	1.49	12.35
1621	Lunch Sales	66,021.12	79,227.64
1900	Other Revenue from Local Sources	157.83	110.50
3220	State Food Services Match	0.00	391.12
4550	Federal Child Nutrition	35,806.93	40,517.69
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	1,500.00
9710	Residual Equity Transfers In	0.00	1,750.00

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

101,987.37 123,509.30

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

PRC Program Function Object		2004 Value	2005 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	37,511.32	39647.61
	2XX Personal Services - Employee Benefits	6,111.31	11867.06
	4XX Purchased Property Services	120.00	1252.98
	5XX Other Purchased Services	113.63	43.80
	6XX Supplies and Materials	59,014.84	70061.00
	810 Dues and Fees	0.00	578.67
	8XX Other Expenditures	540.49	32.00

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

103,411.59 123,483.12



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**** Recalculated ****

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						54.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						123,509.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						123,483.12	(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)						80.29	(5)



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**** Recalculated ****

13 - Tuition Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	11,309.85	14,383.86
1112 District Levy - Personal Property	153.32	52.98
1113 District Levy - Heavy Motor Vehicles	12.60	17.35
1114 District Levy - Pers Prop/Mobile Homes	25.94	38.63
1116 District Levy - Net and Gross Proceeds	0.53	0.00
1190 Penalties and Interest on Taxes	43.55	88.08
1510 Interest Earnings	57.07	93.21
3460 Montana Oil and Gas Tax	30.75	151.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,633.61	14,826.05

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	12,360.00	14308.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,360.00	14,308.00

Schedule of Changes Worksheet

Beginning Fund Balance	273.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,826.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,308.00	(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)	791.54	(5)



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**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	633.28	1,196.85
2240 County Retirement Distribution	187,639.31	205,670.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	188,272.59	206,867.11

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	110,396.33	118776.72
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,677.74	3779.14
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,524.20	6446.76
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,430.93	5565.62
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	20,934.08	20487.83
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,877.11	3425.26
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,931.68	4476.43
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,078.53	5417.13
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,637.34	5243.68
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,110.68	494.04
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	773.76	3203.25
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,628.18	.00



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**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	5,019.26	.00
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,114.27	.00
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	298.48	.00
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	343.51	835.63
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	219.70	615.65
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,350.81	2697.02
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,499.70	4555.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>189,846.29</u>	<u>186,019.30</u>



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**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					65,484.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					206,867.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					186,019.30	(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)					86,332.73	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
144 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	34,715.00
164 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,133.00
314 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	70,440.00
361 Services for Significant Needs Students	
3610 Services for Significant Needs Students	15,000.00
394 Title V Part A	
4350 Title V, Part A, Innovative Programs	3,507.00
414 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
1510 Interest Earnings	61.71
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,905.00
414 Subtotal	11,966.71
453 Medicaid	
3352 Medicaid - Physical Therapy	2,457.83
456 Part B Reallocated	
5700 Resources Transferred from Other School Districts or Cooperatives	25,210.83
457 Preschool	
5700 Resources Transferred from Other School Districts or Cooperatives	2,669.00
604 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,891.00
815 IDEA Part B	
4580 IDEA, Part D, State Program Improvement	2,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	175,490.37

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

PRC Program Function Object	2005 Value
144 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	23372.08
2XX Personal Services - Employee Benefits	4741.15
5XX Other Purchased Services	3245.77



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
810 Dues and Fees	3356.00
	34,715.00
144 Subtotal	
164 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Techical Services	900.00
6XX Supplies and Materials	3233.01
	4,133.01
164 Subtotal	
314 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	55914.73
2XX Personal Services - Employee Benefits	12891.16
5XX Other Purchased Services	1173.04
6XX Supplies and Materials	166.07
	70,145.00
314 Subtotal	
361 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	12956.33
2XX Personal Services - Employee Benefits	2036.04
	14,992.37
361 Subtotal	
394 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	2907.00
810 Dues and Fees	600.00
	3,507.00
394 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
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	11882.13
2XX Personal Services - Employee Benefits	22.87
	11,905.00
414 Subtotal	11,905.00
453 Medicaid	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	2425.96
456 Part B Reallocated	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	21998.62
2XX Personal Services - Employee Benefits	3212.21
	25,210.83
456 Subtotal	25,210.83
457 Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	567.76
2XX Personal Services - Employee Benefits	2101.24
	2,669.00
457 Subtotal	2,669.00
458 IDEA Part B	
458 IDEA State Program Improvement	
1XXX Instruction	
1XX Personal Services - Salaries	1818.00
2XX Personal Services - Employee Benefits	156.60
5XX Other Purchased Services	237.94
6XX Supplies and Materials	283.54
	2,496.08
458 Subtotal	2,496.08



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
604 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	2891.00
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	 0.00 <u><u>175,090.25</u></u>



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						2,647.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						175,490.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						175,090.25	(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	1,493.04	Less Last Year	0.00	(4b)		1,493.04	
						1,493.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,541.15	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
144 Title II, Part A, Teacher/Principal Train/Recruit	34,715.00	34,715.00	0.00
164 Title IV, Part A, Safe & Drug-Free	4,133.00	4,133.01	-0.01
314 Title I, Part A, Accountability	70,440.00	70,145.00	295.00
361 Services for Significant Needs Students	15,000.00	14,992.37	7.63
394 Title V Part A	3,507.00	3,507.00	0.00
414 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	11,966.71	11,905.00	61.71
453 Medicaid	2,457.83	2,425.96	31.87
456 Part B Reallocated	25,210.83	25,210.83	0.00
457 Preschool	2,669.00	2,669.00	0.00
458 IDEA Part B	0.00	2,496.08	-2,496.08
604 Title II, Part D, Ed Technology	2,891.00	2,891.00	0.00
815 IDEA Part B	2,500.00	0.00	2,500.00
Total	<u>175,490.37</u>	<u>175,090.25</u>	<u>400.12</u>



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17 - Adult Education Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	806.19	8,665.85
1112 District Levy - Personal Property	20.92	32.67
1113 District Levy - Heavy Motor Vehicles	0.00	10.72
1114 District Levy - Pers Prop/Mobile Homes	30.12	19.49
1190 Penalties and Interest on Taxes	86.56	44.84
1340 Fees for Adult Education	0.00	665.40
1510 Interest Earnings	345.13	466.93
3440 State HB20/SB417 Prop Tax Reimb	88.12	88.01
3460 Montana Oil and Gas Tax	13.00	65.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,390.04	10,059.87

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

PRC Program Function Object	2004 Value	2005 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,430.13	5838.44
2XX Personal Services - Employee Benefits	8.34	26.11
3XX Purchased Professional and Technical Services	1,000.00	.00
5XX Other Purchased Services	198.36	222.72
6XX Supplies and Materials	4,667.46	3083.52
8XX Other Expenditures	0.00	5.80
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	1500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,304.29	10,676.59



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**** Recalculated ****

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						25,268.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,059.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,676.59	(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	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						24,651.80	(5)



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**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	75.58	125.47
5300 Operating Transfers from Other Funds	0.00	3,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75.58	3,125.47

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	386.73
2XX Personal Services - Employee Benefits	0.00	1.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	388.37

Schedule of Changes Worksheet

Beginning Fund Balance	6,325.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,125.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	388.37	(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)	9,062.47	(5)



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**** Recalculated ****

28 - Technology Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	71.42	177.18
3281	State Technology Aid	0.00	6,576.47
4650	Federal Miscellaneous Grants from OPI	3,582.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,653.91</u>	<u>6,753.65</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	0.00	6009.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>6,009.68</u>

Schedule of Changes Worksheet

Beginning Fund Balance				7,043.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,753.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,009.68	(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)				7,787.35	(5)



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**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	66.79	110.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66.79	110.26

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

PRC Program Function Object	2004 Value	2005 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	1750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,750.00

Schedule of Changes Worksheet

Beginning Fund Balance	5,589.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	110.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,750.00	(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)	3,949.31	(5)



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**** Recalculated ****

50 - Debt Service Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	68,313.09	0.00
1112 District Levy - Personal Property	1,005.85	0.00
1113 District Levy - Heavy Motor Vehicles	70.46	0.00
1114 District Levy - Pers Prop/Mobile Homes	343.51	0.00
1116 District Levy - Net and Gross Proceeds	2.96	0.00
1190 Penalties and Interest on Taxes	704.61	0.00
1510 Interest Earnings	125.54	0.00
3440 State HB20/SB417 Prop Tax Reimb	793.98	300.54
3460 Montana Oil and Gas Tax	267.56	0.00
9710 Residual Equity Transfers In	0.00	7,487.03

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

71,627.56	7,787.57
-----------	----------

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
830 Special Assessments	250.00	.00
840 Principal On Debt	70,000.00	.00
850 Interest on Debt	3,080.00	.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	4,456.38	7787.57

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

77,786.38	7,787.57
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**** Recalculated ****

50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,787.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,787.57	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



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**** Recalculated ****

60 - Building Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	20.48	68.11
1900 Other Revenue from Local Sources	2,656.36	0.00
3290 State - Other State Grants	0.00	291.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,676.84	360.08

Schedule of Changes Worksheet

Beginning Fund Balance	3,214.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	360.08	(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)	3,574.90	(5)



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**** Recalculated ****

61 - Building Reserve Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	87,360.47	100,988.30
1112 District Levy - Personal Property	1,191.52	477.11
1113 District Levy - Heavy Motor Vehicles	98.42	115.76
1114 District Levy - Pers Prop/Mobile Homes	176.39	404.23
1116 District Levy - Net and Gross Proceeds	4.14	0.00
1190 Penalties and Interest on Taxes	140.79	1,194.89
1510 Interest Earnings	231.50	836.15
1900 Other Revenue from Local Sources	0.00	37.48
3440 State HB20/SB417 Prop Tax Reimb	99.43	579.29
3460 Montana Oil and Gas Tax	240.32	1,117.96
5400 Proceeds from Long-Term Liabilities	0.00	274,500.00
9710 Residual Equity Transfers In	4,456.38	7,787.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	93,999.36	388,038.74

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	4500.00
2XX Personal Services - Employee Benefits	0.00	109.29
4XX Purchased Property Services	0.00	2974.25
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	34,323.63	174682.94
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	7487.03
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	226,000.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	260,323.63	189,753.51



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**** Recalculated ****

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-119,804.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						388,038.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						189,753.51	(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	1,150.00	Less Last Year	0.00	(4b)		1,150.00	
						1,150.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						79,630.70	(5)



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**** Recalculated ****

Fund	Account	Description	2004 Value	2005 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	32,283.45
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	3,490.16
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	7,466.44
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	9.61
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	1,020.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	555,118.05
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	32,264.61
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	1,268.87
XX	XXX 26XX	41X Energy Utility Services	45,696.56	45,568.41
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	260,323.63	174,682.94
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	12,360.00	14,308.00
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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**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	43,432.75
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	43,432.75

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	14,475.35
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	62,542.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	106,006.25
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	73,314.56	0.00	0.00	0.00	
280	1XXX	2XX	23,984.05	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	3,930.77	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	4,776.87	0.00	0.00	0.00	
Totals			106,006.25	0.00	0.00	0.00	106,006.25



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

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY05.*



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**** Recalculated ****

Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Buildings	1,922,588.00	384,055.94	0.00	2,306,643.94
Machinery And Equipment	353,618.00	39,703.60	19,710.00	373,611.60
Construction in Progress	207,873.00	0.00	207,873.00	0.00
Totals at historical cost	2,484,079.00	423,759.54	227,583.00	2,680,255.54
Governmental activities, capital assets, net	2,484,079.00	423,759.54	227,583.00	2,680,255.54

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

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

Depreciation by Function for FY2005	Governmental Activities	Business-Type Activities
Instruction (1XXX)	48,527.32	0.00
Support Services Staff (22XX)	4,628.00	0.00
General Administration (23XX)	2,277.00	0.00
Operations and Maintenance (26XX)	1,580.00	0.00
Transportation (27XX)	19,022.00	0.00
Food Service (31XX)	1,372.00	0.00
Extracurricular (34XX, 35XX)	11,505.00	0.00
Total Depreciation for FY2005	88,911.32	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
Governmental Activities *							
Compensated Absences	64,715.00	5,947.00	0.00	0.00	70,662.00	0.00	70,662.00
Loans Payable	0.00	334,835.51	0.00	0.00	334,835.51	80,635.00	254,200.51
Total Governmental Activity							
Long-Term Liabilities	64,715.00	340,782.51	0.00	0.00	405,497.51	80,635.00	324,862.51

* 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.