



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

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 Sandra Walter

Phone #: (406) 446-1804

(Signature)

(Date)

Chair, Board of Trustees John Elsberry

(Signature)

(Date)

County Superintendent Jerry Scott

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County

0057 Red Lodge H S

PRC	Title	Project Type	Project Number	CFDA #
205	Vo Ed Carl D Perkins-Basic	FEDERAL	0500578103BG	84.048A
206	Vo Ed Agriculture	STATE	050057	State
208	Miscellaneous Direct Federal Grant	FEDERAL	050057	unknown
216	Jobs for Montana Graduates	STATE	0500578803I022	State
218	Vo Ed Family & Consumer Science	STATE	050057	State
219	Services for Significant Needs Students	STATE	0500577603	State
228	Vo Ed Tech Ed/Industrial Arts	STATE	050057	State
238	Vo Ed Business/Marketing	STATE	050057	State

Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

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)	137,826.52	27,351.01	75,226.04	
02	Taxes Receivable - Real and Personal (120-149)	52,105.94	6,627.01	1,667.94	
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	189,932.46	33,978.02	76,893.98	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	52,105.94	6,627.01	1,667.94	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	52,105.94	6,627.01	1,667.94	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	18,914.73			
48	Fund Balance for Budget (961-970)	118,911.79	27,351.01	75,226.04	
52	TOTAL FUND BALANCE/EQUITY	137,826.52	27,351.01	75,226.04	
53	TOTAL LIABILITIES AND FUND BALANCE	189,932.46	33,978.02	76,893.98	

Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

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)	14,438.64	65,618.42	7,681.71	40,403.97
02	Taxes Receivable - Real and Personal (120-149)	279.75			1,188.51
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	14,718.39	65,618.42	7,681.71	41,592.48
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	279.75			1,188.51
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	279.75			1,188.51
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,937.02	
48	Fund Balance for Budget (961-970)	14,438.64	65,618.42	2,744.69	40,403.97
52	TOTAL FUND BALANCE/EQUITY	14,438.64	65,618.42	7,681.71	40,403.97
53	TOTAL LIABILITIES AND FUND BALANCE	14,718.39	65,618.42	7,681.71	41,592.48

Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

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)	4,303.76			7,070.23
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	7,862.84			7,070.23
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)				
48	Fund Balance for Budget (961-970)	7,862.84			7,070.23
52	TOTAL FUND BALANCE/EQUITY	7,862.84			7,070.23
53	TOTAL LIABILITIES AND FUND BALANCE	7,862.84			7,070.23



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,344.51	2,151.32		
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	3,344.51	2,151.32		
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)	3,344.51	2,151.32		
52	TOTAL FUND BALANCE/EQUITY	3,344.51	2,151.32		
53	TOTAL LIABILITIES AND FUND BALANCE	3,344.51	2,151.32		

Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

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)	31,777.98	4.69		
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)				
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	31,777.98	4.69		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	31,777.98	4.69		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	31,777.98	4.69		
53	TOTAL LIABILITIES AND FUND BALANCE	31,777.98	4.69		

Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

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)	137,692.69		75,162.70	
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	137,692.69		75,162.70	
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)	137,692.69		75,162.70	
52	TOTAL FUND BALANCE/EQUITY	137,692.69		75,162.70	
53	TOTAL LIABILITIES AND FUND BALANCE	137,692.69		75,162.70	



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

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)	132,649.18	152,842.07		
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	132,649.18	152,842.07		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	132,649.18	152,842.07		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	132,649.18	152,842.07		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	132,649.18	152,842.07		



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)			1,200,455.70	
12	Machinery and Equipment (341 & 342)			283,067.38	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				7,070.23
15	Amounts to be Provided (404-406)				98,512.09
20	TOTAL ASSETS AND OTHER DEBITS			1,483,523.08	105,582.32
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				54,758.82
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				50,823.50
35	TOTAL LIABILITIES				105,582.32
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,483,523.08	
52	TOTAL FUND BALANCE/EQUITY			1,483,523.08	
53	TOTAL LIABILITIES AND FUND BALANCE			1,483,523.08	105,582.32



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	386,353.62	455,308.89
1112 District Levy - Personal Property	7,759.83	6,605.37
1113 District Levy - Heavy Motor Vehicles	401.80	184.52
1114 District Levy - Pers Prop/Mobile Homes	0.00	81.39
1190 Penalties and Interest on Taxes	4,740.04	3,621.01
1510 Interest Earnings	5,329.43	3,098.43
1900 Other Revenue from Local Sources	0.13	4.15
3110 Direct State Aid	539,391.77	535,908.97
3115 State Spec Ed Allowable Cost Pymt to Districts	23,774.33	24,014.36
3120 State Guaranteed Tax Base Aid	81,021.42	60,818.76
3302 State Payment in Lieu of Taxes - FWP	0.00	91.28
3440 State HB20/SB417 Prop Tax Reimb	3,787.26	3,573.13
3444 State School Block Grant	60,900.68	59,352.43
3460 Montana Oil and Gas Tax	580.54	393.70

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

1,114,040.85 1,153,056.39

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	361,759.19	428,257.69
2XX Personal Services - Employee Benefits	39,150.90	63,937.93
3XX Purchased Professional and Technical Services	1,692.60	2,067.38
4XX Purchased Property Services	7,985.64	5,001.93
5XX Other Purchased Services	1,059.58	276.23
6XX Supplies and Materials	65,083.71	66,525.84
810 Dues and Fees	2,104.80	2,714.73
21XX Support Services - Students		
1XX Personal Services - Salaries	36,613.00	38,379.00
2XX Personal Services - Employee Benefits	3,814.12	4,905.28
3XX Purchased Professional and Technical Services	1,298.39	588.00
5XX Other Purchased Services	630.86	0.00
6XX Supplies and Materials	618.34	2,017.46
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	35,459.48
2XX Personal Services - Employee Benefits	0.00	4,083.31
6XX Supplies and Materials	0.00	7,658.27
810 Dues and Fees	0.00	724.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

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	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	27,590.51	0.00
		2XX	Personal Services - Employee Benefits	2,769.04	0.00
		6XX	Supplies and Materials	5,158.24	0.00
		810	Dues and Fees	695.00	0.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	20,985.12	21,051.27
		2XX	Personal Services - Employee Benefits	5,637.81	622.14
		3XX	Purchased Professional and Technical Services	4,425.27	25.20
		4XX	Purchased Property Services	0.00	6.30
		5XX	Other Purchased Services	16,809.77	19,501.11
		6XX	Supplies and Materials	2,505.87	1,846.35
		810	Dues and Fees	5,254.93	12,244.68
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	73,080.92	78,059.15
		2XX	Personal Services - Employee Benefits	12,032.56	5,206.52
		3XX	Purchased Professional and Technical Services	0.00	255.00
		5XX	Other Purchased Services	594.53	488.79
		6XX	Supplies and Materials	6,643.85	6,080.32
		810	Dues and Fees	825.00	699.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	9,977.46	10,424.88
		2XX	Personal Services - Employee Benefits	1,075.48	1,499.48
		3XX	Purchased Professional and Technical Services	3,485.07	2,834.07
		4XX	Purchased Property Services	396.90	529.20
		5XX	Other Purchased Services	365.38	485.28
		6XX	Supplies and Materials	627.68	1,869.16
		810	Dues and Fees	884.94	1,227.87
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	45,316.58	56,575.65
		2XX	Personal Services - Employee Benefits	7,468.53	10,050.88
		4XX	Purchased Property Services	53,017.70	53,386.64
		5XX	Other Purchased Services	5.55	67.60
		6XX	Supplies and Materials	16,890.17	18,962.97
		810	Dues and Fees	307.86	288.96
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,092.63	1,698.57
		2XX	Personal Services - Employee Benefits	91.73	59.83
		4XX	Purchased Property Services	1,218.87	971.48
		6XX	Supplies and Materials	957.07	2,293.13
		810	Dues and Fees	0.00	9.24



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

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	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	451.29	10,699.27
		5XX	Other Purchased Services	0.00	144.17
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	5,519.56	2,948.97
		850	Interest on Debt	2,569.17	815.58
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	43,287.54	44,801.73
		2XX	Personal Services - Employee Benefits	4,057.67	5,920.39
		5XX	Other Purchased Services	136.55	0.00
		810	Dues and Fees	115.00	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	8,008.79	4,932.46
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	77,169.28	0.00
		2XX	Personal Services - Employee Benefits	9,782.12	0.00
		6XX	Supplies and Materials	2,166.13	0.00
		810	Dues and Fees	37.50	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	23,272.06	23,985.86
		2XX	Personal Services - Employee Benefits	229.37	284.76
		4XX	Purchased Property Services	1,913.00	3,186.87
		5XX	Other Purchased Services	4,215.31	6,606.45
		6XX	Supplies and Materials	1,608.28	1,946.33
		810	Dues and Fees	2,431.00	2,497.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	55,115.84	59,648.17
		2XX	Personal Services - Employee Benefits	485.84	562.38
		5XX	Other Purchased Services	9,023.77	4,832.58
		6XX	Supplies and Materials	7,054.08	16,943.01
		810	Dues and Fees	5,375.80	2,492.00
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	0.00	606.53



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

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	2002 Value	2003 Value
910 Food Services		
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	1,000.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,116,024.10	1,170,771.76

Schedule of Changes Worksheet

Beginning Fund Balance	158,281.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,153,056.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,170,771.76	(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 18,914.73 Less Last Year 21,654.77 (4b)	-2,740.04	
		-2,740.04 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		137,826.52 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	50,838.67	56,451.77
1112 District Levy - Personal Property	1,148.43	830.10
1113 District Levy - Heavy Motor Vehicles	51.21	22.76
1114 District Levy - Pers Prop/Mobile Homes	0.00	11.96
1190 Penalties and Interest on Taxes	838.77	531.86
1510 Interest Earnings	332.86	224.95
1900 Other Revenue from Local Sources	0.03	0.00
2220 County On-Schedule Trans Reimb	23,651.69	15,940.68
3210 State On-Schedule Trans Reimb	23,651.70	15,921.37
3440 State HB20/SB417 Prop Tax Reimb	594.76	499.65
3444 State School Block Grant	11,429.38	11,138.82
3460 Montana Oil and Gas Tax	80.25	54.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	112,617.75	101,628.35

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	13,989.96	13,989.96
2XX Personal Services - Employee Benefits	1,537.99	392.19
25XX Support Services - Business		
1XX Personal Services - Salaries	6,600.00	6,950.04
2XX Personal Services - Employee Benefits	716.81	977.27
27XX Student Transportation Services		
1XX Personal Services - Salaries	33,021.01	25,876.04
2XX Personal Services - Employee Benefits	3,065.16	2,671.24
3XX Purchased Professional and Technical Services	100.38	63.84
4XX Purchased Property Services	7,416.28	5,907.81
5XX Other Purchased Services	4,965.72	2,798.05
6XX Supplies and Materials	10,014.09	6,703.70
810 Dues and Fees	147.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	38,148.48	31,673.13
850 Interest on Debt	1,776.87	1,583.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	121,499.75	99,586.93



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County

0057 Red Lodge H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						28,669.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						101,628.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						99,586.93	(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	3,359.49	(4b)		-3,359.49	
						-3,359.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						27,351.01	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	36,595.99	11,604.99
1112 District Levy - Personal Property	501.95	180.45
1113 District Levy - Heavy Motor Vehicles	39.64	5.21
1114 District Levy - Pers Prop/Mobile Homes	98.06	76.75
1190 Penalties and Interest on Taxes	219.20	225.50
1510 Interest Earnings	1,868.44	1,340.75
3440 State HB20/SB417 Prop Tax Reimb	349.56	0.00
3444 State School Block Grant	2,010.07	1,958.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,682.91	15,392.62

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	22,655.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	22,655.22



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					82,488.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,392.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					22,655.22	(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)					75,226.04	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	15,775.24	861.22
1112 District Levy - Personal Property	221.86	61.61
1113 District Levy - Heavy Motor Vehicles	17.55	0.66
1114 District Levy - Pers Prop/Mobile Homes	0.00	1.28
1190 Penalties and Interest on Taxes	39.31	72.96
1510 Interest Earnings	202.46	280.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,256.42	1,278.22

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	3,096.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,096.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance					13,160.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,278.22	(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)					14,438.64	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,844.29	976.44
2240	County Retirement Distribution	138,500.00	124,840.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>140,344.29</u>	<u>125,817.24</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	72,955.35	67,182.04
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	5,572.69	5,830.58
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	3,710.51	4,825.61
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	5,346.47	5,342.87
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	9,284.29	9,720.27
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,417.80	2,535.30
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	4,417.13	5,407.60
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	3,615.28	2,845.72
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,927.55	6,821.91
298	Miscellaneous OPI and Non-OPI State Grants/Loans		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	155.48	0.00
361	Services for Significant Needs Students		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	440.12
3XX	Undistributed Vocational Education Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	8,410.63	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

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	2002 Value	2003 Value
3XX Undistributed Vocational Education Programs		
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	286.16	290.58
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	319.60	3,300.07
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,844.76	7,290.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	124,263.70	121,833.02

Schedule of Changes Worksheet

Beginning Fund Balance	61,634.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	125,817.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	121,833.02	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	65,618.42	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
205 Vo Ed Carl D Perkins-Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	9,885.00
206 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,085.00
208 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	19,016.00
216 Jobs for Montana Graduates	
3290 State - Other State Grants	4,500.00
218 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	637.00
219 Services for Significant Needs Students	
3610 Services for Significant Needs Students	15,000.00
228 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,084.00
238 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	52,707.00

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

PRC Program Function Object	2003 Value
205 Vo Ed Carl D Perkins-Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	7.63
6XX Supplies and Materials	9,877.37
	9,885.00
205 Subtotal	
206 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2,085.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
208 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	19,016.00
216 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	450.00
5XX Other Purchased Services	63.30
6XX Supplies and Materials	3,986.70
	4,500.00
216 Subtotal	
218 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	637.00
219 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	7,000.00
2XX Personal Services - Employee Benefits	500.00
6XX Supplies and Materials	7,500.00
	15,000.00
219 Subtotal	
228 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
5XX Other Purchased Services	201.61
6XX Supplies and Materials	726.89
810 Dues and Fees	155.50
	1,084.00
228 Subtotal	
238 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	500.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
396 State Career & Technical Ed Entitlement - Office Occupati	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 52,707.00

Schedule of Changes Worksheet

Beginning Fund Balance	4,058.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,707.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52,707.00	(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 4,937.02 Less Last Year 1,313.71 (4b) 3,623.31		
	3,623.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,681.71	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
205 Vo Ed Carl D Perkins-Basic	9,885.00	9885.00	.00
206 Vo Ed Agriculture	2,085.00	2085.00	.00
208 Miscellaneous Direct Federal Grant	19,016.00	19016.00	.00
216 Jobs for Montana Graduates	4,500.00	4500.00	.00
218 Vo Ed Family & Consumer Science	637.00	637.00	.00
219 Services for Significant Needs Students	15,000.00	15000.00	.00
228 Vo Ed Tech Ed/Industrial Arts	1,084.00	1084.00	.00
238 Vo Ed Business/Marketing	500.00	500.00	.00
Total	52,707.00	52,707.00	.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	10,053.20	10,111.20
1112 District Levy - Personal Property	207.40	152.66
1113 District Levy - Heavy Motor Vehicles	10.38	4.13
1114 District Levy - Pers Prop/Mobile Homes	0.00	2.05
1190 Penalties and Interest on Taxes	131.69	93.43
1340 Fees for Adult Education	197.40	138.60
1510 Interest Earnings	887.34	715.91
3440 State HB20/SB417 Prop Tax Reimb	158.85	119.03
3444 State School Block Grant	1,682.01	1,639.25
3460 Montana Oil and Gas Tax	16.74	11.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,345.01	12,987.63

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

PRC Program Function Object	2002 Value	2003 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,137.03	2,100.69
2XX Personal Services - Employee Benefits	4.39	7.76
3XX Purchased Professional and Technical Services	294.00	305.02
6XX Supplies and Materials	1,376.51	2,727.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,811.93	5,141.12



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County

0057 Red Lodge H S

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						32,557.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,987.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,141.12	(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)						40,403.97	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1311 Driver's Education Fees	7,275.00	6,375.00
1510 Interest Earnings	195.75	147.21
3260 State Driver's Education Reimbursement	2,356.90	3,225.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,827.65	9,747.53

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	10,888.50	5,712.00
2XX Personal Services - Employee Benefits	37.14	21.88
4XX Purchased Property Services	0.00	2,261.88
5XX Other Purchased Services	237.50	32.08
6XX Supplies and Materials	416.16	767.72
810 Dues and Fees	135.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,714.30	8,795.56



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

18 - Traffic Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,910.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,747.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,795.56	(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)					7,862.84	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County

0057 Red Lodge H S

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	29.01	41.22
5300 Operating Transfers from Other Funds	1,000.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,029.01	5,041.22

Schedule of Changes Worksheet

Beginning Fund Balance	2,029.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,041.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,070.23	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	98.85	66.61
3281 State Technology Aid	253.58	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	352.43	66.61

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	653.11	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	653.11	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	3,277.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66.61	(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)	3,344.51	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	14.80
3282 State Flexibility Fund Allocation	0.00	3,926.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,940.82

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

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

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,940.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,789.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,151.32	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,212.04	711.49
1900	Other Revenue from Local Sources	112.98	0.00
5400	Proceeds from Long-Term Liabilities	17,588.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18,913.02</u>	<u>711.49</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	0.00	2,139.27
	7XX Property and Equipment Acquisition	7,429.70	0.00
	8XX Other Expenditures	2,257.95	3,808.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>9,687.65</u>	<u>5,947.30</u>

Schedule of Changes Worksheet

Beginning Fund Balance		37,013.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		711.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,947.30	(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)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		31,777.98	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

61 - Building Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	4.56	0.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4.56	0.13

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	1,106.85	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,106.85	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	4.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.13	(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)	4.69	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	2,392.09	871.66
1530 Net Increase (Decrease) in the Fair Value of Investments	-5,774.99	-10,410.83
1920 Contributions/Donations from Private Sources	417.00	6,039.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	-2,965.90	-3,499.92

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

PRC Program Function Object	2002 Value	2003 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	6,056.25	7,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,056.25	7,000.00

Schedule of Changes Worksheet

Beginning Fund Balance	148,192.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-3,499.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,000.00	(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)	137,692.69	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County

0057 Red Lodge H S

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	123,487.77	127,558.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	123,487.77	127,558.67

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	107,860.39	113,582.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	107,860.39	113,582.84

Schedule of Changes Worksheet

Beginning Fund Balance	61,186.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127,558.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	113,582.84	(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)	75,162.70	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County

0057 Red Lodge H S

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	36,834.06	36,839.70
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	7,429.70	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	3,096.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County
0057 Red Lodge H S

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,099.54
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	23,099.54

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,699.21
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,263.13
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	55,654.58
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County

0057 Red Lodge H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	44,801.73	0.00	0.00	0.00	
280	1XXX	2XX	5,920.39	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	0.00	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	4,932.46	0.00	0.00	0.00	
Totals			55,654.58	0.00	0.00	0.00	55,654.58



Trustees' Financial Summary

FY2002-03

Submit ID: 0057-968194440000

05 Carbon County

0057 Red Lodge H S

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

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