



Trustees' Financial Summary

FY2005-06

Submit ID: 0056-76019530

05 Carbon County
0056 Red Lodge Elem

**** Recalculated ****

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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 FY06 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 #
151	Medicaid	STATE	05-0056	State
164	Title IV, Part A, Safe & Drug-Free	FEDERAL	05-0056-16-05	84.186A
329	Tobacco Use Grant	STATE	05-0056-9806	
335	Medicaid	STATE	05-0056	State
363	OTO Energy Cost Relief	STATE	05-0056-06	
391	Vo Ed Agriculture	STATE	05-0057	State
394	Vo Ed Family & Consumer Science	STATE	05-0057	State
395	Vo Ed Tech Ed/Industrial Arts	STATE	05-0057	State
396	Vo Ed Business/Marketing	STATE	05-0057	State
412	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	05-0056	84.358B
415	Vo Ed Carl Perkins Tech Prep	FEDERAL	05-0057-81-06-BG	84.243A
420	Title I, Part A, Accountability	FEDERAL	05-0056-31-06	84.348A
430	Title II Part A	FEDERAL	05-0056-14-06	84.367
431	Title II, Part D, Ed Technology	FEDERAL	05-0056-60-06	84.318
433	Title IV Safe and Drug-Free Schools	FEDERAL	05-0056-16-06	84.186A
435	Title V Part A	FEDERAL	05-0056-39-06	84.298
456	Part B Reallocated	STATE	05-0056	
457	IDEA Preschool	FEDERAL	05-0056	84.173A



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	247,393.81	35,605.47	76,525.27	-56.87
02	Taxes Receivable - Real and Personal (120-149)	56,068.46	3,770.19	2,678.11	
03	Taxes Receivable - Protested (150-159)	21,531.48	1,540.86	1,072.94	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				484.02
06	Other Current Assets (190-210)				74.75
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	324,993.75	40,916.52	80,276.32	501.90
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	77,599.94	5,311.05	3,751.05	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	77,599.94	5,311.05	3,751.05	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	46,706.10	4,394.11		
48	Fund Balance for Budget (961-970)	200,687.71	31,211.36	76,525.27	501.90
52	TOTAL FUND BALANCE/EQUITY	247,393.81	35,605.47	76,525.27	501.90
53	TOTAL LIABILITIES AND FUND BALANCE	324,993.75	40,916.52	80,276.32	501.90



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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)	10,972.29	84,280.20	5,477.12	21,232.67
02	Taxes Receivable - Real and Personal (120-149)	748.93			679.75
03	Taxes Receivable - Protested (150-159)	268.91			268.91
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	11,990.13	84,280.20	5,477.12	22,181.33
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,017.84		577.57	948.66
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,017.84		577.57	948.66
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			744.01	
48	Fund Balance for Budget (961-970)	10,972.29	84,280.20	4,155.54	21,232.67
52	TOTAL FUND BALANCE/EQUITY	10,972.29	84,280.20	4,899.55	21,232.67
53	TOTAL LIABILITIES AND FUND BALANCE	11,990.13	84,280.20	5,477.12	22,181.33



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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)				10,912.28
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				10,912.28
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)				10,912.28
52	TOTAL FUND BALANCE/EQUITY				10,912.28
53	TOTAL LIABILITIES AND FUND BALANCE				10,912.28



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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)	23,822.76	4,090.33		
02	Taxes Receivable - Real and Personal (120-149)	2,057.84			
03	Taxes Receivable - Protested (150-159)	984.24			
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	26,864.84	4,090.33		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,042.08			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,042.08			
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)	23,822.76	4,090.33		
52	TOTAL FUND BALANCE/EQUITY	23,822.76	4,090.33		
53	TOTAL LIABILITIES AND FUND BALANCE	26,864.84	4,090.33		



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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)	4,266.68	59,789.71		
02	Taxes Receivable - Real and Personal (120-149)		7,079.52		
03	Taxes Receivable - Protested (150-159)		2,651.44		
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	4,266.68	69,520.67		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		9,730.96		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		9,730.96		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		5,521.50		
48	Fund Balance for Budget (961-970)	4,266.68	54,268.21		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	4,266.68	59,789.71		
53	TOTAL LIABILITIES AND FUND BALANCE	4,266.68	69,520.67		



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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)				
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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	2005 Value	2006 Value
1110 District Tax Levy	713,631.87	0.00
1111 District Levy - Real Property	0.00	736,561.09
1112 District Levy - Personal Property	0.00	15,869.40
1113 District Levy - Heavy Motor Vehicles	0.00	608.16
1114 District Levy - Pers Prop/Mobile Homes	0.00	2,732.89
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	47,487.68	0.00
1190 Penalties and Interest on Taxes	6,877.77	5,584.17
1510 Interest Earnings	5,350.63	8,537.16
1900 Other Revenue from Local Sources	1,412.64	2,051.61
3110 Direct State Aid	684,973.16	740,527.80
3115 State Spec Ed Allowable Cost Pymt to Districts	50,607.50	51,443.85
3120 State Guaranteed Tax Base Aid	62,730.59	67,227.84
3302 State Payment in Lieu of Taxes - FWP	441.61	0.00
3440 State HB20/SB417 Prop Tax Reimb	3,612.38	2,709.28
3444 State School Block Grant	92,654.93	93,359.11
3460 Montana Oil and Gas Tax	8,309.02	10,410.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,678,089.78	1,737,623.07

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	710,279.64	752,930.98
2XX Personal Services - Employee Benefits	101,282.28	97,444.64
3XX Purchased Professional and Technical Services	7,813.63	3,198.67
4XX Purchased Property Services	14,374.09	9,559.66
5XX Other Purchased Services	536.47	2,250.66
6XX Supplies and Materials	69,331.02	68,626.22
810 Dues and Fees	2,433.00	0.00
8XX Other Expenditures	0.00	4,256.82
21XX Support Services - Students		
1XX Personal Services - Salaries	26,107.80	26,358.92
2XX Personal Services - Employee Benefits	4,736.40	4,642.49
3XX Purchased Professional and Technical Services	1,443.75	1,155.00
6XX Supplies and Materials	3.99	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	42,189.96	44,214.12
2XX Personal Services - Employee Benefits	7,118.23	6,990.79
5XX Other Purchased Services	0.00	64.20
6XX Supplies and Materials	5,109.26	3,995.49



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		810	Dues and Fees	450.00	0.00
		8XX	Other Expenditures	0.00	755.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	19,768.48	22,805.76
		2XX	Personal Services - Employee Benefits	3,438.46	3,758.92
		3XX	Purchased Professional and Technical Services	229.52	0.00
		5XX	Other Purchased Services	21,088.97	21,343.85
		6XX	Supplies and Materials	1,272.62	2,191.00
		810	Dues and Fees	2,307.11	0.00
		8XX	Other Expenditures	87.00	4,152.12
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	144,950.96	125,668.80
		2XX	Personal Services - Employee Benefits	16,966.21	24,489.48
		3XX	Purchased Professional and Technical Services	245.00	0.00
		5XX	Other Purchased Services	3,802.21	6,492.08
		6XX	Supplies and Materials	4,794.41	4,544.03
		810	Dues and Fees	2,464.00	0.00
		8XX	Other Expenditures	225.00	3,458.50
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	13,377.46	9,180.00
		2XX	Personal Services - Employee Benefits	2,382.66	2,433.24
		3XX	Purchased Professional and Technical Services	5,143.15	3,074.00
		4XX	Purchased Property Services	31.00	0.00
		5XX	Other Purchased Services	465.81	0.00
		6XX	Supplies and Materials	1,300.65	1,046.84
		810	Dues and Fees	1,279.02	0.00
		8XX	Other Expenditures	34.13	1,142.02
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	90,602.72	83,832.64
		2XX	Personal Services - Employee Benefits	23,501.52	20,790.39
		3XX	Purchased Professional and Technical Services	65.00	1,114.33
		4XX	Purchased Property Services	81,085.75	96,082.05
		5XX	Other Purchased Services	59.10	55.09
		6XX	Supplies and Materials	27,899.17	23,857.86
		7XX	Property and Equipment Acquisition	11,115.00	8,665.93
		810	Dues and Fees	243.84	0.00
		8XX	Other Expenditures	6.98	0.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	186.90	282.15
		2XX	Personal Services - Employee Benefits	9.74	19.50



Trustees' Financial Summary

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05 Carbon County
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**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	13.90	0.00
		6XX	Supplies and Materials	0.00	103.11
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	0.00	3,357.29
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	0.00	3,799.18
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	73,314.56	86,651.76
		2XX	Personal Services - Employee Benefits	23,984.05	19,134.35
		5XX	Other Purchased Services	0.00	75.00
		6XX	Supplies and Materials	3,930.77	5,820.73
		810	Dues and Fees	17.00	0.00
		8XX	Other Expenditures	0.00	15.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,776.87	5,141.24
329	State Miscellaneous Grants				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	20,868.27	0.00
		2XX	Personal Services - Employee Benefits	2,420.61	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	15,450.00
		2XX	Personal Services - Employee Benefits	0.00	2,329.39
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	40,066.15
		2XX	Personal Services - Employee Benefits	0.00	11,724.93
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	4,095.99	3,537.51
		2XX	Personal Services - Employee Benefits	141.34	133.12
		5XX	Other Purchased Services	545.00	0.00
		6XX	Supplies and Materials	652.49	865.43
		8XX	Other Expenditures	0.00	40.00



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**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	20,630.18	27,018.97
		2XX	Personal Services - Employee Benefits	172.79	356.17
		3XX	Purchased Professional and Technical Services	0.00	371.28
		4XX	Purchased Property Services	246.50	0.00
		5XX	Other Purchased Services	0.00	931.43
		6XX	Supplies and Materials	7,373.33	10,453.42
		7XX	Property and Equipment Acquisition	0.00	3,477.80
		8XX	Other Expenditures	0.00	69.60
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	7,310.01	9,641.26
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	3,000.00	1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,647,132.73	1,748,988.36

Schedule of Changes Worksheet

Beginning Fund Balance					273,700.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,737,623.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,748,988.36	(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	46,706.10	Less Last Year	61,647.32	(4b)	-14,941.22	
					-14,941.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					247,393.81	(5)



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**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	26,056.92	51,716.75
1112 District Levy - Personal Property	176.86	816.42
1113 District Levy - Heavy Motor Vehicles	28.12	43.75
1114 District Levy - Pers Prop/Mobile Homes	151.88	151.38
1190 Penalties and Interest on Taxes	531.87	338.93
1510 Interest Earnings	653.96	800.33
1900 Other Revenue from Local Sources	0.00	54.30
2220 County On-Schedule Trans Reimb	40,194.72	38,741.46
3210 State On-Schedule Trans Reimb	40,194.73	38,846.15
3440 State HB20/SB417 Prop Tax Reimb	532.70	399.52
3444 State School Block Grant	6,578.05	6,628.04
3460 Montana Oil and Gas Tax	365.37	554.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	115,465.18	139,091.95

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	16,704.48	17,930.28
2XX Personal Services - Employee Benefits	2,383.72	2,286.99
25XX Support Services - Business		
1XX Personal Services - Salaries	10,422.44	7,820.04
2XX Personal Services - Employee Benefits	2,003.39	2,067.76
6XX Supplies and Materials	0.00	500.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	50,846.95	49,912.62
2XX Personal Services - Employee Benefits	8,416.43	7,041.20
3XX Purchased Professional and Technical Services	0.00	2,250.00
4XX Purchased Property Services	14,836.77	23,572.45
5XX Other Purchased Services	9,376.50	8,273.90
6XX Supplies and Materials	14,034.76	16,630.10
7XX Property and Equipment Acquisition	11,600.00	10,000.00
810 Dues and Fees	797.27	0.00
8XX Other Expenditures	0.00	1,681.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	141,422.71	149,966.70



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**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					44,588.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					139,091.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					149,966.70	(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	4,394.11	Less Last Year	2,502.60	(4b)	1,891.51	
					1,891.51	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,605.47	(5)



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**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	32,260.34	36,265.83
1112 District Levy - Personal Property	117.77	746.40
1113 District Levy - Heavy Motor Vehicles	39.63	30.32
1114 District Levy - Pers Prop/Mobile Homes	76.23	123.42
1190 Penalties and Interest on Taxes	163.97	201.03
1510 Interest Earnings	1,531.83	2,790.37
3445 State Combined Fund School Block Grant	4,186.88	4,218.70
3460 Montana Oil and Gas Tax	285.16	494.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,661.81	44,870.98

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	17,052.00	55,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,052.00	55,100.00

Schedule of Changes Worksheet

Beginning Fund Balance	86,754.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,870.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	55,100.00	(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)	76,525.27	(5)



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**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	12.35	186.12
1611 National School Lunch Program	0.00	80,650.45
1621 Lunch Sales	79,227.64	0.00
1900 Other Revenue from Local Sources	110.50	5,953.25
3220 State Food Services Match	391.12	484.02
4550 Federal Child Nutrition	40,517.69	40,914.73
5700 Resources Transferred from Other School Districts or Cooperatives	1,500.00	0.00
9710 Residual Equity Transfers In	1,750.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	123,509.30	128,188.57

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	39,647.61	40,453.05
2XX Personal Services - Employee Benefits	11,867.06	11,606.05
4XX Purchased Property Services	1,252.98	387.60
5XX Other Purchased Services	43.80	48.60
6XX Supplies and Materials	70,061.00	74,781.66
810 Dues and Fees	578.67	0.00
8XX Other Expenditures	32.00	490.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	123,483.12	127,766.96



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**** Recalculated ****

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						80.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						128,188.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						127,766.96	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						501.90	(5)



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**** Recalculated ****

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	14,383.86	9,395.64
1112 District Levy - Personal Property	52.98	253.22
1113 District Levy - Heavy Motor Vehicles	17.35	7.56
1114 District Levy - Pers Prop/Mobile Homes	38.63	42.58
1190 Penalties and Interest on Taxes	88.08	84.03
1510 Interest Earnings	93.21	235.33
3460 Montana Oil and Gas Tax	151.94	162.39

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>14,826.05</u>	<u>10,180.75</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	14,308.00	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>14,308.00</u>	<u>0.00</u>
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Schedule of Changes Worksheet

Beginning Fund Balance					791.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,180.75	(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)					10,972.29	(5)



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**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	1,196.85	2,993.63
2240	County Retirement Distribution	205,670.26	191,092.27
6100	Material Prior Period Revenue Adjustments	0.00	1,790.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>206,867.11</u>	<u>195,876.33</u>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	118,776.72	119,958.81
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,779.14	10,528.45
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,446.76	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,565.62	5,987.61
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	20,487.83	17,816.98
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,425.26	2,394.14
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,476.43	4,099.34
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,417.13	5,575.24
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,243.68	18,619.93
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	494.04	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,203.25	2,376.12



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**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	835.63	864.79
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	615.65	660.08
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,697.02	3,671.14
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	4,555.14	5,376.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				186,019.30	197,928.86

Schedule of Changes Worksheet

Beginning Fund Balance					86,332.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					195,876.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					197,928.86	(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)					84,280.20	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
151 Medicaid	
1510 Interest Earnings	219.59
1900 Other Revenue from Local Sources	881.35
151 Subtotal	1,100.94
329 Tobacco Use Grant	
3290 State - Other State Grants	1,087.00
335 Medicaid	
3352 Medicaid - Physical Therapy	4,408.30
363 OTO Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	4,526.56
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	18,289.00
420 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	64,502.00
430 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	34,851.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,970.00
433 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,496.26
435 Title V Part A	
4350 Title V, Part A, Innovative Programs	2,623.00
456 Part B Reallocated	
5700 Resources Transferred from Other School Districts or Cooperatives	13,848.00
457 IDEA Preschool	
5700 Resources Transferred from Other School Districts or Cooperatives	2,846.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	153,548.06

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

PRC Program Function Object	2006 Value
329 Tobacco Use Grant	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	1,080.51
335 Medicaid	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	4,408.30
363 OTO Energy Cost Relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	4,526.56
412 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	13,425.97
2XX Personal Services - Employee Benefits	4,863.03
	18,289.00
412 Subtotal	
420 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	45,390.76
2XX Personal Services - Employee Benefits	15,858.24
5XX Other Purchased Services	420.00
6XX Supplies and Materials	2,511.66
8XX Other Expenditures	321.34
	64,502.00
420 Subtotal	
430 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	31,785.22
2XX Personal Services - Employee Benefits	3,065.78
	34,851.00
430 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,970.00
433 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	198.00
6XX Supplies and Materials	3,100.26
8XX Other Expenditures	198.00
	3,496.26
433 Subtotal	
435 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,623.00
456 Part B Reallocated	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	13,848.00
457 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	2,846.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 152,440.63



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,541.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					153,548.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					152,440.63	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	744.01	Less Last Year	1,493.04	(4b)	-749.03	
					-749.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,899.55	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
151 Medicaid	1,100.94	0.00	1,100.94
164 Title IV, Part A, Safe & Drug-Free	0.00	0.00	0.00
329 Tobacco Use Grant	1,087.00	1,080.51	6.49
335 Medicaid	4,408.30	4,408.30	0.00
363 OTO Energy Cost Relief	4,526.56	4,526.56	0.00
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	18,289.00	18,289.00	0.00
420 Title I, Part A, Accountability	64,502.00	64,502.00	0.00
430 Title II Part A	34,851.00	34,851.00	0.00
431 Title II, Part D, Ed Technology	1,970.00	1,970.00	0.00
433 Title IV Safe and Drug-Free Schools	3,496.26	3,496.26	0.00
435 Title V Part A	2,623.00	2,623.00	0.00
456 Part B Reallocated	13,848.00	13,848.00	0.00
457 IDEA Preschool	2,846.00	2,846.00	0.00
Total	153,548.06	152,440.63	1,107.43



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17 - Adult Education Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	8,665.85	9,102.93
1112	District Levy - Personal Property	32.67	194.74
1113	District Levy - Heavy Motor Vehicles	10.72	7.61
1114	District Levy - Pers Prop/Mobile Homes	19.49	31.58
1190	Penalties and Interest on Taxes	44.84	52.00
1340	Fees for Adult Education	665.40	1,003.40
1510	Interest Earnings	466.93	782.67
1900	Other Revenue from Local Sources	0.00	57.62
3440	State HB20/SB417 Prop Tax Reimb	88.01	68.53
3460	Montana Oil and Gas Tax	65.96	125.95

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

10,059.87 11,427.03

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

PRC Program Function Object		2005 Value	2006 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	5,838.44	6,729.29
	2XX Personal Services - Employee Benefits	26.11	38.77
	3XX Purchased Professional and Technical Services	0.00	58.00
	5XX Other Purchased Services	222.72	114.14
	6XX Supplies and Materials	3,083.52	3,005.96
	7XX Property and Equipment Acquisition	0.00	1,500.00
	8XX Other Expenditures	5.80	0.00
	26XX Operation and Maintenance of Plant Services		
	4XX Purchased Property Services	0.00	900.00
	7XX Property and Equipment Acquisition	1,500.00	2,500.00

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

10,676.59 14,846.16



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**** Recalculated ****

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						24,651.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,427.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,846.16	(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)						21,232.67	(5)



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**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	125.47	349.81
5300 Operating Transfers from Other Funds	3,000.00	1,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,125.47	1,849.81

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	386.73	0.00
2XX Personal Services - Employee Benefits	1.64	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	388.37	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	9,062.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,849.81	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	10,912.28	(5)



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**** Recalculated ****

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	0.00	32,037.97
1112 District Levy - Personal Property	0.00	355.53
1113 District Levy - Heavy Motor Vehicles	0.00	27.59
1114 District Levy - Pers Prop/Mobile Homes	0.00	61.38
1190 Penalties and Interest on Taxes	0.00	64.29
1510 Interest Earnings	177.18	499.48
3281 State Technology Aid	6,576.47	10,233.93
3460 Montana Oil and Gas Tax	0.00	261.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,753.65	43,541.82

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	6,009.68	25,980.41
8XX Other Expenditures	0.00	1,526.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,009.68	27,506.41

Schedule of Changes Worksheet

Beginning Fund Balance	7,787.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,541.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,506.41	(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)	23,822.76	(5)



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**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	110.26	141.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	110.26	141.02

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	1,750.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,750.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	3,949.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	141.02	(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)	4,090.33	(5)



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**** Recalculated ****

50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	0.00	4.21
3440	State HB20/SB417 Prop Tax Reimb	300.54	340.96
9710	Residual Equity Transfers In	7,487.03	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,787.57</u>	<u>345.17</u>

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

PRC Program Function Object		2005 Value	2006 Value
999	Undistributed		
	9999 Undistributed		
	971 Residual Equity Transfers Out	7,787.57	345.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>7,787.57</u>	<u>345.17</u>

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				345.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				345.17	(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	2005 Value	2006 Value
1510 Interest Earnings	68.11	144.04
3290 State - Other State Grants	291.97	547.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	360.08	691.78

Schedule of Changes Worksheet

Beginning Fund Balance	3,574.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	691.78	(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)	4,266.68	(5)



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**** Recalculated ****

61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	100,988.30	91,562.01
1112 District Levy - Personal Property	477.11	2,002.81
1113 District Levy - Heavy Motor Vehicles	115.76	74.79
1114 District Levy - Pers Prop/Mobile Homes	404.23	360.79
1190 Penalties and Interest on Taxes	1,194.89	833.40
1510 Interest Earnings	836.15	1,834.82
1900 Other Revenue from Local Sources	37.48	0.00
3440 State HB20/SB417 Prop Tax Reimb	579.29	0.00
3460 Montana Oil and Gas Tax	1,117.96	1,307.11
5400 Proceeds from Long-Term Liabilities	274,500.00	0.00
9710 Residual Equity Transfers In	7,787.57	345.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	388,038.74	98,320.90

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	4,500.00	0.00
2XX Personal Services - Employee Benefits	109.29	0.00
4XX Purchased Property Services	2,974.25	24,508.72
6XX Supplies and Materials	0.00	1,350.00
7XX Property and Equipment Acquisition	0.00	7,883.62
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	0.00	10,041.05
7XX Property and Equipment Acquisition	174,682.94	0.00
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	0.00	78,750.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	7,487.03	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	189,753.51	122,533.39



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**** Recalculated ****

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						79,630.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						98,320.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						122,533.39	(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	5,521.50	Less Last Year	1,150.00	(4b)		4,371.50	
						4,371.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						59,789.71	(5)



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**** Recalculated ****

Fund	Account	Description	2005 Value	2006 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	32,283.45	89,277.12
XX	39X 1XXX	112 Certified Teacher Staff Salaries	3,490.16	0.00
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	7,466.44	2,953.38
XX	457 1XXX	112 Certified Teacher Staff Salaries	9.61	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	1,020.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	555,118.05	884,256.58
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	32,264.61	18,413.69
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,268.87	542.25
XX	XXX 26XX	41X Energy Utility Services	45,568.41	56,796.09
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	174,682.94	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	14,308.00	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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	46,745.27
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	46,745.27

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	15,579.51
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	67,312.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	116,823.08
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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%



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**** Recalculated ****

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	86,651.76	0.00	0.00	0.00	
280	1XXX	2XX	19,134.35	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	75.00	0.00	0.00	0.00	
280	1XXX	6XX	5,820.73	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	5,141.24	0.00	0.00	0.00	
Totals			116,823.08	0.00	0.00	0.00	116,823.08



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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 FY06.*



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**** Recalculated ****

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Buildings	2,306,643.94	0.00	3,478.20	0.00	2,310,122.14
Machinery And Equipment	373,611.60	0.00	108,872.81	37,133.10	445,351.31
Totals at historical cost	2,680,255.54	0.00	112,351.01	37,133.10	2,755,473.45
Less Accumulated depreciation for:					
Building Accum	0.00	0.00	834,846.45	0.00	834,846.45
Machinery And Equipment Accum	0.00	0.00	198,564.01	0.00	198,564.01
Total accumulated depreciation	0.00	0.00	1,033,410.46	0.00	1,033,410.46
Governmental activities, capital assets, net	2,680,255.54	0.00	-921,059.45	37,133.10	1,722,062.99

* 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 FY2006	Governmental Business-Type		Adjustments
	Activities	Activities	
Instruction (1XXX)	48,187.76	0.00	0.00
Support Services Staff (22XX)	4,628.00	0.00	0.00
School Administration (24XX)	2,128.00	0.00	0.00
Financial Administration (25XX)	149.00	0.00	0.00
Operations and Maintenance (26XX)	2,466.42	0.00	0.00
Transportation (27XX)	18,200.00	0.00	0.00
Food Service (31XX)	1,372.00	0.00	0.00
Extracurricular (34XX, 35XX)	18,870.77	0.00	0.00
Total Depreciation for FY2006	96,001.95	0.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	70,662.00	25,072.80	0.00	1,208.90	94,525.90	0.00	94,525.90
Loans	334,835.51	6,384.64	64,862.47	35,950.51	240,407.17	64,281.63	176,125.54
Total Governmental Activity							
Long-Term Liabilities	405,497.51	31,457.44	64,862.47	37,159.41	334,933.07	64,281.63	270,651.44

* 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.