



# Trustees' Financial Summary

FY2005-06

Submit ID: 0057-47019879

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

**\*\* 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 #
363	State OTO Energy Cost Relief and Transportation	STATE	05-0057	State
391	State Vo-Ed/Agriculture/Blain	STATE	05-0057	
394	Family/Consumer Science/Kosorok	STATE	05-0057	
395	Tech Ed/Elton	STATE	05-0057	
396	Business-Office/Sattazahn	STATE	05-0057	
412	REAP	FEDERAL	05-0057	84.358A
451	Carl Perkins	FEDERAL	05-0057	84-048A
814	Vo Ed Carl Perkins Tech Prep	FEDERAL	05-0057	84.243A



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	177,378.26	25,024.10	62,456.35	
02	Taxes Receivable - Real and Personal (120-149)	41,495.52	3,180.02	1,785.76	
03	Taxes Receivable - Protested (150-159)	14,164.97	1,120.10	632.98	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>233,038.75</b>	<b>29,324.22</b>	<b>64,875.09</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	55,660.49	4,300.12	2,418.74	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>55,660.49</b>	<b>4,300.12</b>	<b>2,418.74</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	22,097.42	3,802.63		
48	Fund Balance for Budget (961-970)	155,280.84	21,221.47	62,456.35	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>177,378.26</b>	<b>25,024.10</b>	<b>62,456.35</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>233,038.75</b>	<b>29,324.22</b>	<b>64,875.09</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,117.96	68,672.06	3,948.06	35,376.88
02	Taxes Receivable - Real and Personal (120-149)	334.39			774.14
03	Taxes Receivable - Protested (150-159)	137.61			275.20
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>20,589.96</b>	<b>68,672.06</b>	<b>3,948.06</b>	<b>36,426.22</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	472.00			1,049.34
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>472.00</b>			<b>1,049.34</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,176.64	
48	Fund Balance for Budget (961-970)	20,117.96	68,672.06	2,771.42	35,376.88
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>20,117.96</b>	<b>68,672.06</b>	<b>3,948.06</b>	<b>35,376.88</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>20,589.96</b>	<b>68,672.06</b>	<b>3,948.06</b>	<b>36,426.22</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,051.01			10,395.82
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)	3,424.52			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>5,475.53</b>			<b>10,395.82</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,475.53			10,395.82
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>5,475.53</b>			<b>10,395.82</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>5,475.53</b>			<b>10,395.82</b>



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,686.82	663.10		
02	Taxes Receivable - Real and Personal (120-149)	1,547.23			2.33
03	Taxes Receivable - Protested (150-159)	561.41			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>19,795.46</b>	<b>663.10</b>		<b>2.33</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,108.64			2.33
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>2,108.64</b>			<b>2.33</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	17,686.82	663.10		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>17,686.82</b>	<b>663.10</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>19,795.46</b>	<b>663.10</b>		<b>2.33</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,186.29	52,959.55		
02	Taxes Receivable - Real and Personal (120-149)		8,009.40		
03	Taxes Receivable - Protested (150-159)		2,746.59		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	29,186.29	63,715.54		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		10,755.99		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		10,755.99		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		6,748.50		
48	Fund Balance for Budget (961-970)	29,186.29	46,211.05		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	29,186.29	52,959.55		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	29,186.29	63,715.54		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	166,914.45		55,705.26	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	166,914.45		55,705.26	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	166,914.45		55,705.26	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	166,914.45		55,705.26	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,189.87	50,111.56		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>26,189.87</b>	<b>50,111.56</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	26,189.87	50,111.56		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>26,189.87</b>	<b>50,111.56</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>26,189.87</b>	<b>50,111.56</b>		



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



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



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## 01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	531,218.51	0.00
1111 District Levy - Real Property	0.00	567,785.03
1112 District Levy - Personal Property	0.00	11,934.84
1113 District Levy - Heavy Motor Vehicles	0.00	390.51
1114 District Levy - Pers Prop/Mobile Homes	0.00	2,247.44
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	30,164.56	0.00
1190 Penalties and Interest on Taxes	4,591.35	3,809.55
1510 Interest Earnings	2,868.19	8,067.03
1900 Other Revenue from Local Sources	445.38	3,762.14
3110 Direct State Aid	498,834.12	536,559.58
3115 State Spec Ed Allowable Cost Pymt to Districts	26,753.02	28,482.63
3120 State Guaranteed Tax Base Aid	32,911.75	20,905.32
3302 State Payment in Lieu of Taxes - FWP	272.16	0.00
3440 State HB20/SB417 Prop Tax Reimb	2,382.13	1,680.01
3444 State School Block Grant	61,043.95	61,507.88
3460 Montana Oil and Gas Tax	4,992.34	6,566.63
6100 Material Prior Period Revenue Adjustments	0.00	2,363.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,196,477.46</b>	<b>1,256,061.88</b>

### 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	383,383.75	392,055.74
2XX Personal Services - Employee Benefits	51,596.65	41,297.90
3XX Purchased Professional and Technical Services	4,951.94	256.20
4XX Purchased Property Services	7,510.30	5,533.63
5XX Other Purchased Services	2,356.45	3,044.18
6XX Supplies and Materials	49,088.02	47,201.76
810 Dues and Fees	2,376.00	0.00
8XX Other Expenditures	57.99	2,937.97
21XX Support Services - Students		
1XX Personal Services - Salaries	37,633.00	46,170.00
2XX Personal Services - Employee Benefits	4,814.76	4,757.10
3XX Purchased Professional and Technical Services	281.25	223.13
6XX Supplies and Materials	0.00	1,240.40
810 Dues and Fees	881.60	0.00
8XX Other Expenditures	0.00	132.95
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	37,462.44



# Trustees' Financial Summary

FY2005-06

Submit ID: 0057-47019879

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

**\*\* 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				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	4,706.73
		5XX	Other Purchased Services	0.00	474.88
		6XX	Supplies and Materials	0.00	6,702.31
		8XX	Other Expenditures	0.00	864.80
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	26,829.96	0.00
		2XX	Personal Services - Employee Benefits	4,922.68	0.00
		6XX	Supplies and Materials	6,899.22	0.00
		810	Dues and Fees	340.00	0.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	19,732.76	22,291.32
		2XX	Personal Services - Employee Benefits	3,261.81	2,691.95
		3XX	Purchased Professional and Technical Services	189.20	0.00
		5XX	Other Purchased Services	18,382.27	18,782.55
		6XX	Supplies and Materials	925.78	1,837.35
		810	Dues and Fees	1,595.04	0.00
		8XX	Other Expenditures	63.00	2,168.25
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	80,341.62	80,678.07
		2XX	Personal Services - Employee Benefits	15,386.15	14,265.82
		5XX	Other Purchased Services	1,586.36	747.18
		6XX	Supplies and Materials	2,851.43	5,953.43
		810	Dues and Fees	1,630.00	0.00
		8XX	Other Expenditures	0.00	1,381.50
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	12,962.90	9,179.88
		2XX	Personal Services - Employee Benefits	2,373.71	2,433.24
		3XX	Purchased Professional and Technical Services	3,724.35	2,226.00
		4XX	Purchased Property Services	21.50	0.00
		5XX	Other Purchased Services	397.64	0.00
		6XX	Supplies and Materials	855.30	764.32
		810	Dues and Fees	889.98	0.00
		8XX	Other Expenditures	0.00	826.98
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	49,380.30	45,159.14
		2XX	Personal Services - Employee Benefits	11,351.13	10,495.29
		3XX	Purchased Professional and Technical Services	0.00	806.92
		4XX	Purchased Property Services	61,956.40	65,345.06
		5XX	Other Purchased Services	42.79	39.89
		6XX	Supplies and Materials	18,379.16	19,164.11



# Trustees' Financial Summary

FY2005-06

Submit ID: 0057-47019879

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

**\*\* 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				
	26XX	Operation and Maintenance of Plant Services			
		7XX	Property and Equipment Acquisition	1,365.00	6,128.37
		810	Dues and Fees	104.16	0.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	646.54	0.00
		2XX	Personal Services - Employee Benefits	33.71	0.00
		4XX	Purchased Property Services	10.05	0.00
		6XX	Supplies and Materials	191.60	74.67
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	0.00	1,344.94
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	6,275.85	8,729.92
		850	Interest on Debt	1,355.29	1,665.50
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	47,895.98	55,358.01
		2XX	Personal Services - Employee Benefits	10,194.29	7,680.26
		5XX	Other Purchased Services	269.00	479.50
		6XX	Supplies and Materials	1,405.97	1,173.87
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,395.56	2,685.04
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	67,362.57	79,704.75
		2XX	Personal Services - Employee Benefits	10,124.12	11,691.11
		6XX	Supplies and Materials	456.02	1,365.96
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	23,481.21	29,162.43
		2XX	Personal Services - Employee Benefits	263.33	509.99
		4XX	Purchased Property Services	3,541.25	3,690.50
		5XX	Other Purchased Services	10,706.90	7,905.74
		6XX	Supplies and Materials	1,794.10	2,601.64
		810	Dues and Fees	1,063.00	0.00
		8XX	Other Expenditures	0.00	2,498.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	67,346.34	77,355.32



# Trustees' Financial Summary

FY2005-06

Submit ID: 0057-47019879

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

**\*\* 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			
		2XX	Personal Services - Employee Benefits	694.10	1,595.96
		3XX	Purchased Professional and Technical Services	75.00	512.72
		4XX	Purchased Property Services	278.50	545.00
		5XX	Other Purchased Services	9,462.90	8,142.38
		6XX	Supplies and Materials	15,854.50	24,529.16
		7XX	Property and Equipment Acquisition	0.00	2,932.20
		810	Dues and Fees	2,370.00	0.00
		8XX	Other Expenditures	0.00	4,761.40
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	15.13	0.00
		6XX	Supplies and Materials	1,808.88	3,069.78
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	1,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,181,045.00</u>	<u>1,251,194.49</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					169,270.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,256,061.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,251,194.49	(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	22,097.42	Less Last Year	18,856.79	(4b)	3,240.63	
					3,240.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					177,378.26	(5)



# Trustees' Financial Summary

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

**\*\* 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	27,834.88	44,374.30
1112 District Levy - Personal Property	190.18	768.69
1113 District Levy - Heavy Motor Vehicles	26.10	31.08
1114 District Levy - Pers Prop/Mobile Homes	199.79	151.17
1190 Penalties and Interest on Taxes	422.60	277.85
1510 Interest Earnings	532.02	596.95
1900 Other Revenue from Local Sources	0.00	39.32
2220 County On-Schedule Trans Reimb	29,802.64	28,155.10
3210 State On-Schedule Trans Reimb	29,802.66	28,129.97
3440 State HB20/SB417 Prop Tax Reimb	333.11	249.85
3444 State School Block Grant	5,728.14	5,771.67
3445 State Combined Fund School Block Grant	0.00	1,789.87
3460 Montana Oil and Gas Tax	304.46	426.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>95,176.58</b>	<b>110,762.38</b>

### 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	17,838.61
2XX Personal Services - Employee Benefits	2,383.72	2,286.47
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	38,364.23	38,567.17
2XX Personal Services - Employee Benefits	5,887.99	4,758.70
3XX Purchased Professional and Technical Services	0.00	2,250.00
4XX Purchased Property Services	10,763.51	17,547.87
5XX Other Purchased Services	6,930.63	5,919.31
6XX Supplies and Materials	10,130.32	12,078.36
7XX Property and Equipment Acquisition	8,400.00	10,000.00
810 Dues and Fees	577.32	0.00
8XX Other Expenditures	0.00	1,192.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>112,568.03</b>	<b>122,827.05</b>



# Trustees' Financial Summary

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Submit ID: 0057-47019879

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

**\*\* Recalculated \*\***

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						35,098.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						110,762.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						122,827.05	(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	3,802.63	Less Last Year	1,812.21	(4b)		1,990.42	
						1,990.42	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						25,024.10	(5)



# Trustees' Financial Summary

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0057 Red Lodge H S**

**\*\* Recalculated \*\***

## 11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	22,184.46	0.00
1111 District Levy - Real Property	0.00	25,161.60
1112 District Levy - Personal Property	0.00	308.53
1113 District Levy - Heavy Motor Vehicles	0.00	17.44
1114 District Levy - Pers Prop/Mobile Homes	0.00	296.09
1190 Penalties and Interest on Taxes	126.55	135.17
1510 Interest Earnings	1,308.56	2,318.58
3445 State Combined Fund School Block Grant	3,700.76	1,939.02
3460 Montana Oil and Gas Tax	169.68	282.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>27,490.01</b>	<b>30,458.79</b>

### 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	12,348.00	39,900.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>12,348.00</b>	<b>39,900.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	71,897.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,458.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,900.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	62,456.35	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0057-47019879

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

**\*\* Recalculated \*\***

## 13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	19.51	0.00
1111 District Levy - Real Property	0.00	5,273.45
1112 District Levy - Personal Property	0.00	61.49
1113 District Levy - Heavy Motor Vehicles	0.00	3.76
1114 District Levy - Pers Prop/Mobile Homes	0.00	11.85
1190 Penalties and Interest on Taxes	5.88	10.30
1510 Interest Earnings	276.61	637.93
3460 Montana Oil and Gas Tax	0.00	35.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>302.00</b>	<b>6,034.53</b>

### 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	0.00	220.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>220.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	14,303.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,034.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	220.00	(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)	20,117.96	(5)



# Trustees' Financial Summary

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**0057 Red Lodge H S**

**\*\* Recalculated \*\***

## 14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	790.27	2,383.66
2240	County Retirement Distribution	119,231.92	145,600.00
6100	Material Prior Period Revenue Adjustments	0.00	10,267.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>120,022.19</u>	<u>158,250.83</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	66,171.20	61,198.62
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,503.10	6,984.47
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	5,086.32
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,378.11	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,836.60	6,136.76
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,128.05	10,369.08
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,402.26	2,454.84
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,753.96	4,886.61
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,410.08	4,506.18
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,459.49	8,639.20
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,054.10	11,989.55
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	756.64	802.21



# Trustees' Financial Summary

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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
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	3,537.24	4,115.92
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	7,899.04	9,167.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>134,289.87</u>	<u>136,337.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					46,758.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					158,250.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					136,337.00	(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)					68,672.06	(5)



# Trustees' Financial Summary

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**0057 Red Lodge H S**

**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>363 State OTO Energy Cost Relief and Transportation</b>	
3630 OTO State Energy Cost Relief & Transportation	2,364.02
<b>391 State Vo-Ed/Agriculture/Blain</b>	
3900 State Career & Technical Ed Entitlement	2,805.00
<b>394 Family/Consumer Science/Kosorok</b>	
3900 State Career & Technical Ed Entitlement	629.00
<b>395 Tech Ed/Elton</b>	
3900 State Career & Technical Ed Entitlement	1,269.00
<b>396 Business-Office/Sattazahn</b>	
3900 State Career & Technical Ed Entitlement	1,495.00
<b>412 REAP</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	18,885.00
<b>451 Carl Perkins</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,972.00
5200 Sale or Compensation for Loss of Assets	11,008.00
<b>451 Subtotal</b>	18,980.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	46,427.02
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value
<b>363 State OTO Energy Cost Relief and Transportation</b>	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,364.02
<b>391 State Vo-Ed/Agriculture/Blain</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	2,301.38
6XX Supplies and Materials	503.62
<b>391 Subtotal</b>	2,805.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>394 Family/Consumer Science/Kosorok</b>	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	629.00
<b>395 Tech Ed/Elton</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
5XX Other Purchased Services	521.34
6XX Supplies and Materials	547.66
8XX Other Expenditures	200.00
	1,269.00
<b>395 Subtotal</b>	1,269.00
<b>396 Business-Office/Sattazahn</b>	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	1,095.00
8XX Other Expenditures	400.00
	1,495.00
<b>396 Subtotal</b>	1,495.00
<b>412 REAP</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	17,450.23
2XX Personal Services - Employee Benefits	1,434.77
	18,885.00
<b>412 Subtotal</b>	18,885.00
<b>451 Carl Perkins</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	1,027.26
6XX Supplies and Materials	6,944.74
	7,972.00
<b>451 Subtotal</b>	7,972.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>814 Vo Ed Carl Perkins Tech Prep</b>	
1XX Regular Education Programs - Elementary/Secondary	
52XX Capital Leases or Long Term Notes with Board of Investm	
840 Principal On Debt	11,008.00
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
8XX Other Expenditures	39.95
	<hr/>
<b>814 Subtotal</b>	11,047.95
	<hr/>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 <hr/> <hr/> 46,466.97



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						3,097.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						46,427.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,466.97	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	1,176.64	Less Last Year	286.45	(4b)		890.19	
						890.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,948.06	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
363 State OTO Energy Cost Relief and Transportation	2,364.02	2,364.02	0.00
391 State Vo-Ed/Agriculture/Blain	2,805.00	2,805.00	0.00
394 Family/Consumer Science/Kosorok	629.00	629.00	0.00
395 Tech Ed/Elton	1,269.00	1,269.00	0.00
396 Business-Office/Sattazahn	1,495.00	1,495.00	0.00
412 REAP	18,885.00	18,885.00	0.00
451 Carl Perkins	18,980.00	7,972.00	11,008.00
814 Vo Ed Carl Perkins Tech Prep	0.00	11,047.95	-11,047.95
<b>Total</b>	<u>46,427.02</u>	<u>46,466.97</u>	<u>-39.95</u>



# Trustees' Financial Summary

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0057 Red Lodge H S**

**\*\* Recalculated \*\***

## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	10,489.85	0.00
1111 District Levy - Real Property	0.00	10,952.10
1112 District Levy - Personal Property	0.00	232.87
1113 District Levy - Heavy Motor Vehicles	0.00	7.61
1114 District Levy - Pers Prop/Mobile Homes	0.00	41.92
1190 Penalties and Interest on Taxes	50.89	58.42
1340 Fees for Adult Education	614.60	731.60
1510 Interest Earnings	653.34	1,248.12
3440 State HB20/SB417 Prop Tax Reimb	79.30	166.05
3460 Montana Oil and Gas Tax	65.97	128.75

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>11,953.95</u>	<u>13,567.44</u>
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### 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	5,215.12	6,017.73
2XX Personal Services - Employee Benefits	23.34	34.70
3XX Purchased Professional and Technical Services	0.00	42.00
5XX Other Purchased Services	161.28	82.66
6XX Supplies and Materials	992.15	3,004.32
7XX Property and Equipment Acquisition	3,000.00	2,500.00
8XX Other Expenditures	4.20	0.00
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	1,500.00	1,500.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>10,896.09</u>	<u>13,181.41</u>
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# Trustees' Financial Summary

FY2005-06

Submit ID: 0057-47019879

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

**\*\* Recalculated \*\***

## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						34,990.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,567.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,181.41	(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)						35,376.88	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	6,330.00	8,600.00
1510 Interest Earnings	28.17	121.77
3260 State Driver's Education Reimbursement	2,945.43	3,572.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,303.60	12,294.04

### 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	9,044.00	8,806.00
2XX Personal Services - Employee Benefits	40.06	50.69
4XX Purchased Property Services	184.59	0.00
5XX Other Purchased Services	0.00	111.28
6XX Supplies and Materials	624.37	584.47
810 Dues and Fees	135.00	0.00
8XX Other Expenditures	2,400.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investm		
850 Interest on Debt	0.00	1,094.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,428.02	10,647.18

## Schedule of Changes Worksheet

Beginning Fund Balance	3,843.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,294.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,647.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	14.76	(4b)
		-14.76 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,475.53	(5)



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**05 Carbon County**  
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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	175.11	346.44
5300 Operating Transfers from Other Funds	0.00	1,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	175.11	1,346.44

### 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	280.04	0.00
2XX Personal Services - Employee Benefits	1.19	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	281.23	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	9,049.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,346.44	(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)	10,395.82	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	22,399.42	0.00
1111 District Levy - Real Property	0.00	22,339.69
1112 District Levy - Personal Property	0.00	487.48
1113 District Levy - Heavy Motor Vehicles	0.00	15.40
1114 District Levy - Pers Prop/Mobile Homes	0.00	86.38
1190 Penalties and Interest on Taxes	42.62	106.19
1510 Interest Earnings	130.08	427.21
3281 State Technology Aid	4,711.30	7,316.20
3460 Montana Oil and Gas Tax	143.14	274.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	27,426.56	31,052.91

### 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		
3XX Purchased Professional and Technical Services	0.00	392.72
6XX Supplies and Materials	13,379.39	21,346.32
8XX Other Expenditures	0.00	524.00
28XX Support Services - Central		
1XX Personal Services - Salaries	11,145.37	0.00
2XX Personal Services - Employee Benefits	114.69	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	24,639.45	22,263.04



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 28 - Technology Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					8,896.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31,052.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					22,263.04	(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)					17,686.82	(5)



# Trustees' Financial Summary

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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	41.84	24.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	41.84	24.09

### 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	93.73	0.00
25XX Support Services - Business		
8XX Other Expenditures	1,500.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,593.73	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	639.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24.09	(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)	663.10	(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
1112 District Levy - Personal Property	2.85	0.00
1190 Penalties and Interest on Taxes	2.11	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4.96	0.00

### 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	0.00	4.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	4.96

## Schedule of Changes Worksheet

Beginning Fund Balance	4.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4.96	(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)
		(5)



# Trustees' Financial Summary

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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	547.06	1,058.48
9710 Residual Equity Transfers In	0.00	4.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	547.06	1,063.44

### 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		
4XX Purchased Property Services	1,505.03	0.00
7XX Property and Equipment Acquisition	1,191.39	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,696.42	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	28,122.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,063.44	(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)	29,186.29	(5)



# Trustees' Financial Summary

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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
1110 District Tax Levy	116,704.21	0.00
1111 District Levy - Real Property	0.00	110,300.59
1112 District Levy - Personal Property	0.00	2,398.16
1113 District Levy - Heavy Motor Vehicles	0.00	75.33
1114 District Levy - Pers Prop/Mobile Homes	0.00	447.82
1190 Penalties and Interest on Taxes	703.97	714.94
1510 Interest Earnings	661.95	1,833.48
3460 Montana Oil and Gas Tax	1,066.38	1,320.26
5400 Proceeds from Long-Term Liabilities	335,500.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	454,636.51	117,090.58

### 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	5,500.00	0.00
2XX Personal Services - Employee Benefits	133.58	0.00
3XX Purchased Professional and Technical Services	0.00	7,994.61
4XX Purchased Property Services	2,300.75	25,595.12
6XX Supplies and Materials	0.00	1,650.00
7XX Property and Equipment Acquisition	0.00	9,635.54
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	213,051.92	0.00
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	0.00	96,250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	220,986.25	141,125.27



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						70,245.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						117,090.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						141,125.27	(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	6,748.50	Less Last Year	0.00	(4b)		6,748.50	
						6,748.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						52,959.55	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	1,058.56	1,223.23
1530	Net Increase (Decrease) in the Fair Value of Investments	16,977.97	15,942.59
1900	Other Revenue from Local Sources	0.00	3,500.00
1920	Contributions/Donations from Private Sources	2,740.50	3,429.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>20,777.03</u>	<u>24,095.09</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		
8XX Other Expenditures	0.00	32.71
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	12,000.00	14,600.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>12,000.00</u>	<u>14,632.71</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	157,452.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,095.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,632.71	(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)	166,914.45	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	167,155.73	184,527.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	167,155.73	184,527.50

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	171,707.05	188,639.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	171,707.05	188,639.15

## Schedule of Changes Worksheet

Beginning Fund Balance	59,816.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	184,527.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	188,639.15	(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)	55,705.26	(5)



# Trustees' Financial Summary

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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	41,487.24	41,725.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	10,175.04	10,263.89
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	489,794.42	484,122.86
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	6,213.86	4,447.03
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	192.64	442.30
XX	XXX 26XX	41X Energy Utility Services	50,467.73	53,543.57
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	213,051.92	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	0.00	220.00
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

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	24,412.96
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	24,412.96

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,136.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	35,154.28
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	67,376.68
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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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	55,358.01	0.00	0.00	0.00	
280	1XXX	2XX	7,680.26	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	479.50	0.00	0.00	0.00	
280	1XXX	6XX	1,173.87	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	2,685.04	0.00	0.00	0.00	
<b>Totals</b>			67,376.68	0.00	0.00	0.00	67,376.68



# Trustees' Financial Summary

FY2005-06

Submit ID: 0057-47019879

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

**\*\* Recalculated \*\***

*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.*



# Trustees' Financial Summary

FY2005-06

Submit ID: 0057-47019879

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

**\*\* Recalculated \*\***

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	1,764,654.31	0.00	3,341.80	0.00	1,767,996.11
Machinery And Equipment	341,208.00	0.00	76,917.19	31,953.50	386,171.69
Totals at historical cost	2,105,862.31	0.00	80,258.99	31,953.50	2,154,167.80
Less Accumulated depreciation for:					
Building Accum	0.00	0.00	791,277.87	0.00	791,277.87
Machinery And Equipment Accum	0.00	0.00	182,689.88	0.00	182,689.88
Total accumulated depreciation	0.00	0.00	973,967.75	0.00	973,967.75
Governmental activities, capital assets, net	2,105,862.31	0.00	-893,708.76	31,953.50	1,180,200.05

\* 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.

<b>Depreciation by Function for FY2006</b>	<b>Governmental Business-Type</b>		<b>Adjustments</b>
	<b>Activities</b>	<b>Activities</b>	
Instruction (1XXX)	43,520.00	0.00	0.00
Support Services Students (21XX)	270.00	0.00	0.00
Support Services Staff (22XX)	1,372.00	0.00	0.00
School Administration (24XX)	63.00	0.00	0.00
Financial Administration (25XX)	305.00	0.00	0.00
Operations and Maintenance (26XX)	2,946.84	0.00	0.00
Transportation (27XX)	14,710.60	0.00	0.00
Food Service (31XX)	2,017.00	0.00	0.00
Extracurricular (34XX, 35XX)	18,080.50	0.00	0.00
Total Depreciation for FY2006	83,284.94	0.00	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0057-47019879

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

**\*\* Recalculated \*\***

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	<b>Beginning Balance (7/1/2005)</b>	<b>New Debt &amp; Other Additions</b>	<b>Principal Payments</b>	<b>Refunding &amp; Other Reduction</b>	<b>Ending Balance (6/30/2006) [a + b - c - d]</b>	<b>Current Portion Due FY2007</b>	<b>Long-Term Portion Due FY2008-</b>
<b>Governmental Activities *</b>							
Compensated	83,353.66	5,664.49	0.00	18,420.01	70,598.14	0.00	70,598.14
Loans	454,725.04	4,623.36	84,989.84	43,939.52	330,419.04	83,985.56	246,433.48
Total Governmental Activity							
Long-Term Liabilities	538,078.70	10,287.85	84,989.84	62,359.53	401,017.18	83,985.56	317,031.62

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