



Trustees' Financial Summary

FY2002-03

Submit ID: 0071-880393520000

05 Carbon County 0071 Fromberg Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Wanda Whitfield

Phone #: (406) 668-7755

(Signature)

(Date)

Chair, Board of Trustees Dave Thelen

(Signature)

(Date)

County Superintendent Jerry Scott

(Signature)

(Date)

Software

Accounting Package: Softwise

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
100	SPED PRESCHOOL GRANT	LOCAL		
296	ESEA TITLE I MIGRANT ED	FEDERAL	993605123402	84011A
297	ESEA TITLE I MIGRANT 03-04	FEDERAL	0500713603B	84011A
412	RURAL SCHOOLS ACHIEVEMENT	FEDERAL	S358A022819	S358

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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)	63,874.71	40,338.63	126,481.90	1,422.55
02	Taxes Receivable - Real and Personal (120-149)	19,032.47	1,653.00	1,634.82	
03	Taxes Receivable - Protested (150-159)	1,971.32	156.73	142.25	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,000.00	2,546.00	1,749.00
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	84,878.50	43,148.36	130,804.97	3,171.55
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21,003.79	1,809.73	1,777.07	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	21,003.79	1,809.73	1,777.07	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	20,063.00			
48	Fund Balance for Budget (961-970)	43,811.71	41,338.63	129,027.90	3,171.55
52	TOTAL FUND BALANCE/EQUITY	63,874.71	41,338.63	129,027.90	3,171.55
53	TOTAL LIABILITIES AND FUND BALANCE	84,878.50	43,148.36	130,804.97	3,171.55

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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)		44,538.64	19,788.25	2,435.21
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		44,538.64	19,788.25	2,435.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			16,900.87	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			16,900.87	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		44,538.64	2,887.38	2,435.21
52	TOTAL FUND BALANCE/EQUITY		44,538.64	2,887.38	2,435.21
53	TOTAL LIABILITIES AND FUND BALANCE		44,538.64	19,788.25	2,435.21

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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)			5,380.24	3,682.15
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)			3,508.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			8,888.24	3,682.15
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)			8,888.24	3,682.15
52	TOTAL FUND BALANCE/EQUITY			8,888.24	3,682.15
53	TOTAL LIABILITIES AND FUND BALANCE			8,888.24	3,682.15



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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)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	277.11	3,383.76		
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	277.11	3,383.76		
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)	277.11	3,383.76		
52	TOTAL FUND BALANCE/EQUITY	277.11	3,383.76		
53	TOTAL LIABILITIES AND FUND BALANCE	277.11	3,383.76		

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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)	14,555.49	34,458.41		
02	Taxes Receivable - Real and Personal (120-149)		777.68		
03	Taxes Receivable - Protested (150-159)		76.63		
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	14,555.49	35,312.72		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		854.31		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		854.31		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	14,555.49	34,458.41		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	14,555.49	34,458.41		
53	TOTAL LIABILITIES AND FUND BALANCE	14,555.49	35,312.72		



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

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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
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		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)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			11,393.15	
11	Buildings and Building Improvements (331 & 332)			429,935.18	
12	Machinery and Equipment (341 & 342)			130,421.32	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				3,682.15
15	Amounts to be Provided (404-406)				47,566.44
20	TOTAL ASSETS AND OTHER DEBITS			571,749.65	51,248.59
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				51,248.59
35	TOTAL LIABILITIES				51,248.59
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			571,749.65	
52	TOTAL FUND BALANCE/EQUITY			571,749.65	
53	TOTAL LIABILITIES AND FUND BALANCE			571,749.65	51,248.59



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01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	112,165.31	111,613.84
1112 District Levy - Personal Property	5,682.50	3,047.18
1113 District Levy - Heavy Motor Vehicles	4.24	5.10
1114 District Levy - Pers Prop/Mobile Homes	0.00	60.35
1190 Penalties and Interest on Taxes	984.51	1,082.46
1510 Interest Earnings	3,568.28	1,861.25
3110 Direct State Aid	234,442.48	244,660.78
3115 State Spec Ed Allowable Cost Pymt to Districts	16,105.52	18,621.08
3120 State Guaranteed Tax Base Aid	113,475.67	121,068.00
3440 State HB20/SB417 Prop Tax Reimb	2,876.30	2,465.46
3444 State School Block Grant	19,661.82	19,161.97
6100 Material Prior Period Revenue Adjustments	3,900.00	-2.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	512,866.63	523,644.50

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	253,887.93	265,000.83
2XX Personal Services - Employee Benefits	34,669.77	38,779.59
3XX Purchased Professional and Technical Services	626.17	5,624.00
4XX Purchased Property Services	1,685.60	1,663.60
5XX Other Purchased Services	832.48	1,097.94
6XX Supplies and Materials	21,188.48	25,591.00
7XX Property and Equipment Acquisition	0.00	8,563.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,080.00	1,080.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	7,802.61	5,227.44
2XX Personal Services - Employee Benefits	1,267.33	979.74
3XX Purchased Professional and Technical Services	175.94	0.00
6XX Supplies and Materials	0.00	309.56
222X Educational Media Services		
1XX Personal Services - Salaries	7,193.86	5,364.70
2XX Personal Services - Employee Benefits	1,059.42	1,078.66
6XX Supplies and Materials	0.00	2,037.71
23XX Support Services - General Administration		
1XX Personal Services - Salaries	13,125.08	14,500.08
2XX Personal Services - Employee Benefits	1,158.35	2,632.63

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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	1,447.35	75.23
		5XX	Other Purchased Services	2,905.02	2,421.03
		6XX	Supplies and Materials	640.39	147.19
		810	Dues and Fees	500.00	500.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	21,056.63	8,458.50
		2XX	Personal Services - Employee Benefits	1,441.93	60.19
		4XX	Purchased Property Services	1,150.42	0.00
		5XX	Other Purchased Services	0.00	163.52
		6XX	Supplies and Materials	1,018.47	0.00
		810	Dues and Fees	335.00	269.50
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	14,775.85	15,378.83
		2XX	Personal Services - Employee Benefits	1,444.84	1,703.13
		3XX	Purchased Professional and Technical Services	1,396.35	1,311.91
		5XX	Other Purchased Services	386.96	240.00
		6XX	Supplies and Materials	705.69	27.57
		810	Dues and Fees	75.00	37.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	8,820.03	13,896.54
		2XX	Personal Services - Employee Benefits	1,496.11	1,695.21
		3XX	Purchased Professional and Technical Services	7,716.95	109.37
		4XX	Purchased Property Services	18,539.63	22,059.83
		5XX	Other Purchased Services	2,400.00	3,602.72
		6XX	Supplies and Materials	4,121.27	4,110.12
		7XX	Property and Equipment Acquisition	8,730.00	16,920.00
	27XX	Student Transportation Services			
		7XX	Property and Equipment Acquisition	2,483.75	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	22,475.60	27,336.00
		2XX	Personal Services - Employee Benefits	3,307.52	5,606.07
		3XX	Purchased Professional and Technical Services	0.00	100.00
		5XX	Other Purchased Services	139.32	0.00
		6XX	Supplies and Materials	760.38	411.77
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	17,879.94	9,473.80
		2XX	Personal Services - Employee Benefits	955.33	646.33



Trustees' Financial Summary

FY2002-03

Submit ID: 0071-880393520000

05 Carbon County 0071 Fromberg Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,166.38	2,107.48
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,443.34	1,436.57
		2XX	Personal Services - Employee Benefits	6.40	7.68
		5XX	Other Purchased Services	150.50	195.50
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	7,798.69	7,282.10
		2XX	Personal Services - Employee Benefits	34.60	38.91
		3XX	Purchased Professional and Technical Services	0.00	380.00
		5XX	Other Purchased Services	511.81	144.00
		6XX	Supplies and Materials	1,568.86	1,986.41
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	3,677.00	4,028.00
		2XX	Personal Services - Employee Benefits	1,462.84	1,085.32
		6XX	Supplies and Materials	766.20	3,693.12
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	243.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>516,688.82</u>	<u>538,677.43</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0071-880393520000

05 Carbon County
0071 Fromberg Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					68,673.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					523,644.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					538,677.43	(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	20,063.00	Less Last Year	9,829.33	(4b)	10,233.67	
					10,233.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					63,874.71	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0071-880393520000

05 Carbon County 0071 Fromberg Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	9,908.70	9,015.18
1112	District Levy - Personal Property	640.57	262.55
1113	District Levy - Heavy Motor Vehicles	145.21	0.41
1114	District Levy - Pers Prop/Mobile Homes	0.00	5.64
1190	Penalties and Interest on Taxes	1,299.46	122.92
1510	Interest Earnings	0.00	797.81
2220	County On-Schedule Trans Reimb	4,132.44	4,185.60
3210	State On-Schedule Trans Reimb	4,132.45	4,131.35
3440	State HB20/SB417 Prop Tax Reimb	478.49	410.12
3444	State School Block Grant	2,411.70	2,350.39
6100	Material Prior Period Revenue Adjustments	1,250.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>24,399.02</u>	<u>21,281.97</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	3,937.51	4,349.64
2XX	Personal Services - Employee Benefits	436.56	913.70
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,807.61	1,912.25
2XX	Personal Services - Employee Benefits	234.41	455.22
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	8,524.49	8,070.80
2XX	Personal Services - Employee Benefits	567.66	616.20
3XX	Purchased Professional and Technical Services	343.63	438.56
4XX	Purchased Property Services	3,543.52	1,734.66
5XX	Other Purchased Services	1,548.30	1,523.00
6XX	Supplies and Materials	2,029.60	1,039.62
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	0.00	209.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>22,973.29</u>	<u>21,262.95</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0071-880393520000

05 Carbon County
0071 Fromberg Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					41,319.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,281.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,262.95	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					41,338.63	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0071-880393520000

05 Carbon County
0071 Fromberg Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	13,327.41	8,410.47
1112 District Levy - Personal Property	864.27	294.40
1113 District Levy - Heavy Motor Vehicles	0.50	0.37
1114 District Levy - Pers Prop/Mobile Homes	0.00	6.65
1190 Penalties and Interest on Taxes	210.48	144.29
1510 Interest Earnings	3,130.20	2,362.20
1900 Other Revenue from Local Sources	788.09	0.00
1910 Rentals	831.55	2,546.00
3440 State HB20/SB417 Prop Tax Reimb	0.00	675.49
3444 State School Block Grant	3,354.61	3,269.33
6100 Material Prior Period Revenue Adjustments	3,321.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,828.11	17,709.20

Schedule of Changes Worksheet

Beginning Fund Balance	111,318.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,709.20	(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)	129,027.90	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0071-880393520000

05 Carbon County
0071 Fromberg Elem

12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	236.61	150.13
1611 National School Lunch Program	12,758.84	15,289.10
1613 Special Milk Program	60.25	41.65
1632 Daily Adult Sales	2,896.45	3,655.25
1900 Other Revenue from Local Sources	2,000.00	0.00
1910 Rentals	1,170.00	1,440.00
3220 State Food Services Match	296.30	309.00
4550 Federal Child Nutrition	16,614.65	14,187.86
4555 School Foods Summer Program - 10.559	880.00	0.00
6100 Material Prior Period Revenue Adjustments	1,450.00	0.00
296 ESEA TITLE I MIGRANT ED		
4555 School Foods Summer Program - 10.559	0.00	1,680.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,363.10	36,752.99

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	17,223.13	19,306.00
2XX Personal Services - Employee Benefits	1,107.90	2,361.21
3XX Purchased Professional and Technical Services	105.00	0.00
4XX Purchased Property Services	0.00	325.00
5XX Other Purchased Services	60.00	0.00
6XX Supplies and Materials	21,765.48	17,350.11
296 ESEA TITLE I MIGRANT ED		
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	114.80	24.60
297 Title I Migrant Part C		
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	720.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,096.31	39,366.92



Trustees' Financial Summary

FY2002-03

Submit ID: 0071-880393520000

05 Carbon County
0071 Fromberg Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,785.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36,752.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,366.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,171.55	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0071-880393520000

05 Carbon County 0071 Fromberg Elem

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,576.88	818.58
2240	County Retirement Distribution	60,385.42	59,879.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>61,962.30</u>	<u>60,698.14</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	37,400.42	38,714.01
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	1,149.41	763.69
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	1,059.73	783.75
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	2,513.50	2,753.81
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	3,101.87	1,235.73
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,442.92	2,526.11
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	1,299.29	2,030.19
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	1,255.75	1,179.09
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3,310.90	4,118.07
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,633.91	1,384.06
425	Title I, Part C, Migrant Education		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	1,634.22
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	98.17
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	0.00	1,006.23



Trustees' Financial Summary

FY2002-03

Submit ID: 0071-880393520000

05 Carbon County
0071 Fromberg Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
425	Title I, Part C, Migrant Education				
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	0.00	140.63
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	212.62	209.87
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	1,148.83	1,063.86
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	3,201.77	588.44
999	Undistributed				
	9999		Undistributed		
		892	Material Prior Period Expenditure Adjustments	725.51	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>61,456.43</u>	<u>60,229.93</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0071-880393520000

05 Carbon County
0071 Fromberg Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					44,070.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					60,698.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					60,229.93	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,538.65	(5)



Trustees' Financial Summary

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05 Carbon County
0071 Fromberg Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
100 SPED PRESCHOOL GRANT	
1900 Other Revenue from Local Sources	1,812.00
296 ESEA TITLE I MIGRANT ED	
4250 Title I, Part C, Migrant Education	20,393.79
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	560.52
6100 Material Prior Period Revenue Adjustments	-35.17
296 Subtotal	20,919.14
297 ESEA TITLE I MIGRANT 03-04	
4350 Title V, Part A, Innovative Programs	32,619.84
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	962.29
297 Subtotal	33,582.13
412 RURAL SCHOOLS ACHIEVEMENT PROGRAM	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,112.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,425.27

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

PRC Program Function Object	2003 Value
100 SPED PRESCHOOL GRANT	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	852.00
2XX Personal Services - Employee Benefits	125.76
3XX Purchased Professional and Technical Services	300.00
5XX Other Purchased Services	527.80
100 Subtotal	1,805.56
296 ESEA TITLE I MIGRANT ED	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	3,576.38
2XX Personal Services - Employee Benefits	374.75
3XX Purchased Professional and Technical Services	3,200.02
5XX Other Purchased Services	158.41
6XX Supplies and Materials	2,096.70



Trustees' Financial Summary

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05 Carbon County 0071 Fromberg Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
425 Title I, Part C, Migrant Education	
1XXX Instruction	
21XX Support Services - Students	
5XX Other Purchased Services	36.50
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,349.48
222X Educational Media Services	
1XX Personal Services - Salaries	2,534.80
2XX Personal Services - Employee Benefits	265.61
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	600.00
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	213.56
2XX Personal Services - Employee Benefits	22.38
4XX Purchased Property Services	3,374.00
6XX Supplies and Materials	300.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	206.56
2XX Personal Services - Employee Benefits	21.64
4XX Purchased Property Services	1,793.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	270.00
	20,393.79
296 Subtotal	
297 ESEA TITLE I MIGRANT 03-04	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	7,609.75
2XX Personal Services - Employee Benefits	746.70
5XX Other Purchased Services	133.20
6XX Supplies and Materials	1,093.52
21XX Support Services - Students	
1XX Personal Services - Salaries	672.00
2XX Personal Services - Employee Benefits	64.05
5XX Other Purchased Services	94.23
222X Educational Media Services	
1XX Personal Services - Salaries	4,352.80
2XX Personal Services - Employee Benefits	414.85
5XX Other Purchased Services	4,704.51



Trustees' Financial Summary

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05 Carbon County
0071 Fromberg Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
425 Title I, Part C, Migrant Education	
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	1,810.60
2XX Personal Services - Employee Benefits	172.56
4XX Purchased Property Services	4,948.00
6XX Supplies and Materials	1,123.19
27XX Student Transportation Services	
1XX Personal Services - Salaries	756.03
2XX Personal Services - Employee Benefits	72.05
4XX Purchased Property Services	3,546.00
	32,314.04
297 Subtotal	
412 RURAL SCHOOLS ACHIEVEMENT PROGRAM	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	135.00
6XX Supplies and Materials	5,187.00
7XX Property and Equipment Acquisition	9,790.00
	15,112.00
412 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 69,625.39



Trustees' Financial Summary

FY2002-03

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0071 Fromberg Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,087.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					71,425.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					69,625.39	(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	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,887.38	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 SPED PRESCHOOL GRANT	1,812.00	1805.56	6.44
296 ESEA TITLE I MIGRANT ED	1,680.00	24.60	1655.40
296 ESEA TITLE I MIGRANT ED	20,919.14	20393.79	525.35
297 ESEA TITLE I MIGRANT 03-04	33,582.13	32314.04	1268.09
297 ESEA TITLE I MIGRANT 03-04	270.00	0.00	270.00
412 RURAL SCHOOLS ACHIEVEMENT PROGRAM	15,112.00	15112.00	.00
Total	<u>73,375.27</u>	<u>69,649.99</u>	<u>3,725.28</u>



Trustees' Financial Summary

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05 Carbon County
0071 Fromberg Elem

17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	0.32
1111 District Levy - Real Property	6.43	0.00
1190 Penalties and Interest on Taxes	3.29	0.16
1510 Interest Earnings	73.15	47.86
3440 State HB20/SB417 Prop Tax Reimb	46.01	42.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	128.88	91.01

Schedule of Changes Worksheet

Beginning Fund Balance					2,344.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					91.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,435.21	(5)



Trustees' Financial Summary

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20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	201.79	117.77
1910 Rentals	3,846.00	3,508.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,047.79	3,625.77

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,116.00	0.00
2XX Personal Services - Employee Benefits	16.86	0.00
4XX Purchased Property Services	954.57	571.43
6XX Supplies and Materials	0.00	425.00
7XX Property and Equipment Acquisition	3,531.25	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,618.68	996.43

Schedule of Changes Worksheet

Beginning Fund Balance	6,258.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,625.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	996.43	(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)	8,888.24	(5)



Trustees' Financial Summary

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05 Carbon County
0071 Fromberg Elem

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	98.32	70.79
5300 Operating Transfers from Other Funds	243.45	0.00
297 ESEA TITLE I MIGRANT 03-04		
6100 Material Prior Period Revenue Adjustments	0.00	270.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	341.77	340.79

Schedule of Changes Worksheet

Beginning Fund Balance	3,341.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	340.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,682.15	(5)



Trustees' Financial Summary

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05 Carbon County
0071 Fromberg Elem

28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	53.39	5.53
3281	State Technology Aid	112.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>165.75</u>	<u>5.53</u>

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

PRC Program Function Object		2002 Value	2003 Value
441 State HB 47 OTO Funds			
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
3XX	Purchased Professional and Technical Services	3,961.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,961.20</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		271.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5.53	(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)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		277.11	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	23.29
3282 State Flexibility Fund Allocation	0.00	3,360.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,383.76

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,383.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,383.76	(5)



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60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	439.79	289.89
1910 Rentals	700.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,139.79	289.89

Schedule of Changes Worksheet

Beginning Fund Balance	14,265.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	289.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,555.49	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	4,988.64	4,387.64
1112 District Levy - Personal Property	0.00	126.49
1113 District Levy - Heavy Motor Vehicles	0.00	0.19
1114 District Levy - Pers Prop/Mobile Homes	0.00	2.61
1190 Penalties and Interest on Taxes	38.81	53.75
1510 Interest Earnings	779.07	618.48
3444 State School Block Grant	1,113.59	1,085.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,920.11	6,274.44

Schedule of Changes Worksheet

Beginning Fund Balance	28,183.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,274.44	(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)	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)	34,458.41	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	11,819.47	14,082.75
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	3,531.25	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	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	13,545.28
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	13,545.28

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,514.72
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,505.08
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	45,681.45
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	27,336.00	0.00	0.00	0.00	
280	1XXX	2XX	5,606.07	0.00	0.00	0.00	
280	1XXX	3XX	100.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	411.77	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	9,473.80	0.00	0.00	0.00	
280	21XX	2XX	646.33	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	2,107.48	0.00	0.00	0.00	
Totals			45,681.45	0.00	0.00	0.00	45,681.45



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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 FY03.*