



Trustees' Financial Summary

FY2003-04

Submit ID: 0072-30673936

05 Carbon County
0072 Fromberg H S

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Roxanne Tucker

Phone #: (406) 668-7755

(Signature)

(Date)

Chair, Board of Trustees Erin Litton

(Signature)

(Date)

County Superintendent Jerry Scott

(Signature)

(Date)

Software

Accounting Package: Softwise

For FY04 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 #
286	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500721604	84.186A
288	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500721403	84.367
289	Title V, Part A, Innovative Programs	FEDERAL	0500723904	84.298
291	Title I, Part A, Improving Basic Programs	FEDERAL	0500723104	84.010A
310	Vo Ed Agriculture	STATE	STATE	State
389	Title II, Part D, Ed Technology	FEDERAL	0500726004	84.318
412	Rural Education Achievement Program	FEDERAL	S358A030673	84.358A
420	Title I, Part A, Improving Basic Programs	FEDERAL	0500723104	84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500721404	84.367
431	Title II, Part D, Ed Technology	FEDERAL	0500726004	84.318
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500721604	84.186A
435	Title V, Part A, Innovative Programs	FEDERAL	0500723904	84.298
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	0500728104BG	84.048A



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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)	58,323.79	35,784.03	113,553.02	
02	Taxes Receivable - Real and Personal (120-149)	15,027.98	1,402.12	984.75	
03	Taxes Receivable - Protested (150-159)	1,303.93	120.53	74.08	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			762.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	74,655.70	37,306.68	115,373.85	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	16,331.91	1,522.65	1,058.83	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	16,331.91	1,522.65	1,058.83	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	19,306.00		68,850.00	
48	Fund Balance for Budget (961-970)	39,017.79	35,784.03	45,465.02	
52	TOTAL FUND BALANCE/EQUITY	58,323.79	35,784.03	114,315.02	
53	TOTAL LIABILITIES AND FUND BALANCE	74,655.70	37,306.68	115,373.85	

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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)	15,283.17	39,910.64	55,203.64	3,291.36
02	Taxes Receivable - Real and Personal (120-149)	219.77			
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	15,502.94	39,910.64	55,203.64	3,291.36
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	219.77		40,041.08	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	219.77		40,041.08	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	15,283.17	39,910.64	15,162.56	3,291.36
52	TOTAL FUND BALANCE/EQUITY	15,283.17	39,910.64	15,162.56	3,291.36
53	TOTAL LIABILITIES AND FUND BALANCE	15,502.94	39,910.64	55,203.64	3,291.36

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,304.83		5,835.61	2,875.53
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,304.83		5,835.61	2,875.53
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,304.83		5,835.61	2,875.53
52	TOTAL FUND BALANCE/EQUITY	9,304.83		5,835.61	2,875.53
53	TOTAL LIABILITIES AND FUND BALANCE	9,304.83		5,835.61	2,875.53



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,267.68	7,581.41		
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	1,267.68	7,581.41		
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)	1,267.68	7,581.41		
52	TOTAL FUND BALANCE/EQUITY	1,267.68	7,581.41		
53	TOTAL LIABILITIES AND FUND BALANCE	1,267.68	7,581.41		



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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)		115,437.15		
02	Taxes Receivable - Real and Personal (120-149)		1,391.34		
03	Taxes Receivable - Protested (150-159)		110.51		
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		116,939.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,501.85		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,501.85		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)		115,437.15		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		115,437.15		
53	TOTAL LIABILITIES AND FUND BALANCE		116,939.00		

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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)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
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)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
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)	31,555.73		14,080.66	
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	31,555.73		14,080.66	
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)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)	31,555.73		14,080.66	
52	TOTAL FUND BALANCE/EQUITY	31,555.73		14,080.66	
53	TOTAL LIABILITIES AND FUND BALANCE	31,555.73		14,080.66	



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



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



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



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01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	157,475.00	169,512.07
1112 District Levy - Personal Property	3,277.07	3,744.57
1113 District Levy - Heavy Motor Vehicles	504.87	640.17
1114 District Levy - Pers Prop/Mobile Homes	29.36	3,872.17
1116 District Levy - Net and Gross Proceeds	0.00	1,788.41
1190 Penalties and Interest on Taxes	630.24	1,075.07
1510 Interest Earnings	1,809.41	1,095.81
1900 Other Revenue from Local Sources	2,478.55	1,534.49
3110 Direct State Aid	241,718.60	230,342.23
3115 State Spec Ed Allowable Cost Pymt to Districts	10,841.69	11,513.48
3120 State Guaranteed Tax Base Aid	121,116.48	100,965.02
3440 State HB20/SB417 Prop Tax Reimb	3,401.42	3,148.17
3444 State School Block Grant	16,277.98	16,615.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	559,560.67	545,847.28

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	154,008.27	180352.73
2XX Personal Services - Employee Benefits	24,064.36	30723.40
3XX Purchased Professional and Technical Services	9,748.09	5121.79
4XX Purchased Property Services	1,237.70	2753.24
5XX Other Purchased Services	1,749.36	1692.42
6XX Supplies and Materials	36,500.29	33611.32
7XX Property and Equipment Acquisition	31,984.00	.00
8XX Other Expenditures	166.00	695.40
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	14749.25
2XX Personal Services - Employee Benefits	1,080.00	3140.71
5XX Other Purchased Services	0.00	118.85
6XX Supplies and Materials	0.00	1908.78
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	6,048.87	.00
2XX Personal Services - Employee Benefits	1,092.53	.00
3XX Purchased Professional and Technical Services	420.48	.00
222X Educational Media Services		
1XX Personal Services - Salaries	5,483.30	.00
2XX Personal Services - Employee Benefits	1,088.55	.00



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01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		3XX	Purchased Professional and Technical Services	150.00	.00
		5XX	Other Purchased Services	3,129.32	.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	18,326.50	30621.01
		2XX	Personal Services - Employee Benefits	2,684.01	3041.58
		3XX	Purchased Professional and Technical Services	525.50	.00
		5XX	Other Purchased Services	3,103.16	2758.70
		6XX	Supplies and Materials	249.97	287.65
		810	Dues and Fees	1,662.00	1173.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	24,458.62	22609.39
		2XX	Personal Services - Employee Benefits	4,930.68	7627.52
		5XX	Other Purchased Services	613.13	.00
		6XX	Supplies and Materials	129.91	484.95
		810	Dues and Fees	269.50	.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	15,433.33	19437.78
		2XX	Personal Services - Employee Benefits	1,729.47	2350.93
		3XX	Purchased Professional and Technical Services	1,861.36	1950.00
		5XX	Other Purchased Services	90.50	714.16
		6XX	Supplies and Materials	125.14	306.21
		810	Dues and Fees	37.50	37.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	23,921.10	21103.14
		2XX	Personal Services - Employee Benefits	1,848.19	1935.40
		3XX	Purchased Professional and Technical Services	3,761.61	2426.45
		4XX	Purchased Property Services	51,244.53	43702.63
		5XX	Other Purchased Services	3,677.00	5102.00
		6XX	Supplies and Materials	7,499.25	8990.30
		7XX	Property and Equipment Acquisition	7,000.00	15000.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	14,710.00	16205.41
		2XX	Personal Services - Employee Benefits	3,043.42	3056.15
		5XX	Other Purchased Services	8,235.00	.00
		6XX	Supplies and Materials	1,744.31	1852.09
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	8,073.05	4721.46
		2XX	Personal Services - Employee Benefits	1,186.08	1590.84
		3XX	Purchased Professional and Technical Services	881.50	.00



Trustees' Financial Summary

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05 Carbon County

0072 Fromberg H S

01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
280	Special Education - Local and State				
	21XX	Support Services - Students			
	62XX	Resources Transferred to Other School Districts or Cooper			
		920 Resources Transferred to Other School Districts or Cooper		2,223.55	769.14
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX Personal Services - Salaries		17,500.00	.00
		2XX Personal Services - Employee Benefits		3,795.54	.00
		4XX Purchased Property Services		261.64	.00
		5XX Other Purchased Services		495.00	.00
		6XX Supplies and Materials		1,852.92	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX Personal Services - Salaries		6,191.61	3538.68
		2XX Personal Services - Employee Benefits		43.53	.00
		5XX Other Purchased Services		788.00	1105.18
		6XX Supplies and Materials		116.75	134.83
		810 Dues and Fees		0.00	515.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX Personal Services - Salaries		22,999.24	24225.47
		2XX Personal Services - Employee Benefits		161.71	.00
		3XX Purchased Professional and Technical Services		676.00	325.00
		5XX Other Purchased Services		1,080.00	54.00
		6XX Supplies and Materials		6,627.02	8710.55
		810 Dues and Fees		1,800.00	1550.00
910	Food Services				
	31XX	Food Services			
		1XX Personal Services - Salaries		4,028.00	3211.18
		2XX Personal Services - Employee Benefits		1,092.12	1580.03
		5XX Other Purchased Services		0.00	105.00
		6XX Supplies and Materials		3,766.08	687.50
		7XX Property and Equipment Acquisition		7,215.00	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX Personal Services - Employee Benefits		0.00	25.36
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX Personal Services - Employee Benefits		0.00	173.63



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01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>573,720.15</u>	<u>540,664.69</u>

Schedule of Changes Worksheet

Beginning Fund Balance						71,780.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						545,847.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						540,664.69	(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	19,306.00	Less Last Year	37,945.00	(4b)		-18,639.00	
						-18,639.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						58,323.79	(5)



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0072 Fromberg H S

10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	9,625.12	15,235.85
1112	District Levy - Personal Property	254.54	324.54
1113	District Levy - Heavy Motor Vehicles	30.26	58.88
1114	District Levy - Pers Prop/Mobile Homes	3.94	281.86
1116	District Levy - Net and Gross Proceeds	0.00	164.52
1190	Penalties and Interest on Taxes	94.51	96.88
1510	Interest Earnings	825.21	432.81
1900	Other Revenue from Local Sources	0.00	58.48
2220	County On-Schedule Trans Reimb	4,037.86	5,842.73
3210	State On-Schedule Trans Reimb	4,037.86	7,176.52
3440	State HB20/SB417 Prop Tax Reimb	701.02	342.00
3444	State School Block Grant	2,865.06	1,462.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22,475.38</u>	<u>31,477.31</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	4,349.76	4477.56
2XX	Personal Services - Employee Benefits	921.40	985.83
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,912.25	3055.77
2XX	Personal Services - Employee Benefits	458.61	485.30
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	8,224.55	10567.82
2XX	Personal Services - Employee Benefits	639.55	774.59
3XX	Purchased Professional and Technical Services	4,498.82	421.99
4XX	Purchased Property Services	3,943.42	6856.63
5XX	Other Purchased Services	2,035.70	1869.73
6XX	Supplies and Materials	3,747.24	4259.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>30,731.30</u>	<u>33,754.76</u>



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05 Carbon County

0072 Fromberg H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						38,061.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,477.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						33,754.76	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,784.03	(5)



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0072 Fromberg H S

11 - Bus Depreciation Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	9,065.50	9,702.06
1112 District Levy - Personal Property	226.24	212.06
1113 District Levy - Heavy Motor Vehicles	28.63	36.35
1114 District Levy - Pers Prop/Mobile Homes	3.08	222.26
1116 District Levy - Net and Gross Proceeds	0.00	101.56
1190 Penalties and Interest on Taxes	76.35	84.19
1510 Interest Earnings	1,847.46	1,293.32
1900 Other Revenue from Local Sources	0.00	42.49
1910 Rentals	0.00	762.00
3440 State HB20/SB417 Prop Tax Reimb	1,083.96	774.69
3444 State School Block Grant	2,480.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,811.94	13,230.98

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	68850.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	68,850.00

Schedule of Changes Worksheet

Beginning Fund Balance	101,084.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,230.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	68,850.00	(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 68,850.00 Less Last Year 0.00 (4b) 68,850.00		
	68,850.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	114,315.02	(5)



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0072 Fromberg H S

13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	6,899.11	620.48
1112 District Levy - Personal Property	155.67	25.84
1113 District Levy - Heavy Motor Vehicles	22.13	0.00
1114 District Levy - Pers Prop/Mobile Homes	1.86	106.79
1190 Penalties and Interest on Taxes	28.11	41.06
1510 Interest Earnings	199.02	180.45
1900 Other Revenue from Local Sources	0.00	14.10

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

7,305.90	988.72
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	240.00	.00

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

240.00	0.00
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Schedule of Changes Worksheet

Beginning Fund Balance	14,294.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	988.72	(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)	15,283.17	(5)



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0072 Fromberg H S

14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	566.75	491.40
2240	County Retirement Distribution	60,291.27	48,894.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>60,858.02</u>	<u>49,385.57</u>

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

PRC Program Function Object		2003 Value	2004 Value
180	Summer School		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	260.94	.00
1XX	Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	21,923.92	.00
	221X Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	861.09	.00
	222X Educational Media Services		
	2XX Personal Services - Employee Benefits	780.58	.00
	23XX Support Services - General Administration		
	2XX Personal Services - Employee Benefits	3,228.09	.00
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	3,481.82	.00
	25XX Support Services - Business		
	2XX Personal Services - Employee Benefits	2,469.24	.00
	26XX Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	3,405.30	.00
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	1,170.81	.00
280	Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	2,094.05	.00
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	1,149.24	.00
390	State Career & Technical Ed Entitlement - Undistributed		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	2,491.22	.00



Trustees' Financial Summary

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0072 Fromberg H S

14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	65.75	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	881.41	.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	3,274.07	.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	573.38	.00
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	26420.60
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	2137.12
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	0.00	5085.67
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	3276.03
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	0.00	3346.18
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	0.00	3057.78
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	1531.24
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2348.11
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	684.12
431	Title II, Part D, Educational Technology				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	5.67



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14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
710	School Sponsored		Extracurricular Activities		
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	0.00	512.74
720	School Sponsored		Athletics		
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	0.00	3510.21
910	Food Services				
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	0.00	465.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				48,110.91	52,380.76

Schedule of Changes Worksheet

Beginning Fund Balance					42,905.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					49,385.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					52,380.76	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,910.64	(5)



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
286 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	456.90
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	15.74
286 Subtotal	472.64
288 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,855.28
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	162.37
288 Subtotal	5,017.65
289 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	539.10
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	18.48
289 Subtotal	557.58
291 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	3,898.15
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	130.50
291 Subtotal	4,028.65
310 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	1,697.41
6100 Material Prior Period Revenue Adjustments	18.33
310 Subtotal	1,715.74
389 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	160.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	5.52
389 Subtotal	165.52
412 Rural Education Achievement Program	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,814.00
420 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	42,399.91
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,470.28
420 Subtotal	43,870.19



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,807.43
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	201.52
430 Subtotal	6,008.95
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	917.49
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	59.36
431 Subtotal	976.85
433 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	541.53
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	18.79
433 Subtotal	560.32
435 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	104.57
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	3.63
435 Subtotal	108.20
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,659.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	79,955.29

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

PRC Program Function Object	2004 Value
286 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	55.00
6XX Supplies and Materials	401.90
286 Subtotal	456.90



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
288 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	4327.20
5XX Other Purchased Services	528.08
	4,855.28
288 Subtotal	
289 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	539.10
291 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2529.72
2XX Personal Services - Employee Benefits	806.07
6XX Supplies and Materials	562.36
	3,898.15
291 Subtotal	
310 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	185.00
6XX Supplies and Materials	1512.41
	1,697.41
310 Subtotal	
389 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	39.10
5XX Other Purchased Services	120.90
	160.00
389 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
412 Rural Education Achievement Program	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
7XX Property and Equipment Acquisition	10814.00
420 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	28515.21
2XX Personal Services - Employee Benefits	8125.50
3XX Purchased Professional and Technical Services	200.00
5XX Other Purchased Services	3168.06
6XX Supplies and Materials	2391.14
	42,399.91
420 Subtotal	
430 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	5634.89
6XX Supplies and Materials	76.50
24XX Support Services - School Administration	
5XX Other Purchased Services	96.04
	5,807.43
430 Subtotal	
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	742.49
6XX Supplies and Materials	175.00
	917.49
431 Subtotal	
433 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	80.00
6XX Supplies and Materials	461.53



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
433 Subtotal	541.53
435 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	104.57
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	5659.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 77,850.77



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						13,058.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,955.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						77,850.77	(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)						15,162.56	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
286 Title IV, Part A, Safe & Drug-Free	472.64	456.90	15.74
288 Title II, Part A, Teacher/Principal Train/Recruit	5,017.65	4,855.28	162.37
289 Title V, Part A, Innovative Programs	557.58	539.10	18.48
291 Title I, Part A, Improving Basic Programs	4,028.65	3,898.15	130.50
310 Vo Ed Agriculture	1,715.74	1,697.41	18.33
389 Title II, Part D, Ed Technology	165.52	160.00	5.52
412 Rural Education Achievement Program	10,814.00	10,814.00	0.00
420 Title I, Part A, Improving Basic Programs	43,870.19	42,399.91	1,470.28
430 Title II, Part A, Teacher/Principal Train/Recruit	6,008.95	5,807.43	201.52
431 Title II, Part D, Ed Technology	976.85	917.49	59.36
433 Title IV, Part A, Safe & Drug-Free	560.32	541.53	18.79
435 Title V, Part A, Innovative Programs	108.20	104.57	3.63
451 Vo Ed Carl Perkins Basic Grant	5,659.00	5,659.00	0.00
Total	79,955.29	77,850.77	2,104.52



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17 - Adult Education Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	1.60	1.01
1112 District Levy - Personal Property	0.22	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.00	0.12
1190 Penalties and Interest on Taxes	0.40	0.35
1340 Fees for Adult Education	465.00	0.00
1510 Interest Earnings	70.66	38.70
3440 State HB20/SB417 Prop Tax Reimb	69.07	114.69
3444 State School Block Grant	10.79	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	617.74	154.87

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

PRC Program Function Object	2003 Value	2004 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
3XX Purchased Professional and Technical Services	975.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	975.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance		3,136.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		154.87	(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)		3,291.36	(5)



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18 - Traffic Education Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	167.25	111.31
1982	Summer Session - Driver's Education Fees	1,950.00	2,125.00
3260	State Driver's Education Reimbursement	1,190.00	62.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,307.25</u>	<u>2,298.45</u>

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

PRC Program Function Object		2003 Value	2004 Value
180	Summer School		
	1XXX Instruction		
	1XX Personal Services - Salaries	1,833.00	.00
	2XX Personal Services - Employee Benefits	7.98	.00
	6XX Supplies and Materials	224.61	.00
	26XX Operation and Maintenance of Plant Services		
	6XX Supplies and Materials	197.60	.00
1XX	Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	1XX Personal Services - Salaries	0.00	1988.00
	6XX Supplies and Materials	0.00	198.50
	26XX Operation and Maintenance of Plant Services		
	6XX Supplies and Materials	0.00	248.80
1XX	Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	0.00	8.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>2,263.19</u>	<u>2,443.96</u>



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18 - Traffic Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					9,450.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,298.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,443.96	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,304.83	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	90.13	50.72
1910 Rentals	0.00	1,899.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	90.13	1,949.72

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	464.50	14.32
6XX Supplies and Materials	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	764.50	314.32

Schedule of Changes Worksheet

Beginning Fund Balance	4,200.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,949.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	314.32	(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)	5,835.61	(5)

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21 - Compensated Absence Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	68.45	41.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68.45	41.55

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	600.00
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	2.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	602.61

Schedule of Changes Worksheet

Beginning Fund Balance	3,436.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	602.61	(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)	2,875.53	(5)



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28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	0.97	0.00
1510 Interest Earnings	0.00	10.85
4650 Federal Miscellaneous Grants from OPI	0.00	1,208.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>0.97</u>	<u>1,219.20</u>

Schedule of Changes Worksheet

Beginning Fund Balance		48.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,219.20	(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)		1,267.68	(5)



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29 - Flexibility Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	14.48	65.08
3282	State Flexibility Fund Allocation	2,042.71	0.00
3445	State Combined Fund School Block Grant	0.00	5,459.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,057.19</u>	<u>5,524.22</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,057.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,524.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				7,581.41	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	13,531.96	14,457.21
1112 District Levy - Personal Property	330.55	316.70
1113 District Levy - Heavy Motor Vehicles	42.88	54.27
1114 District Levy - Pers Prop/Mobile Homes	4.46	331.71
1116 District Levy - Net and Gross Proceeds	0.00	151.57
1190 Penalties and Interest on Taxes	102.26	117.48
1510 Interest Earnings	1,752.62	1,293.95
1900 Other Revenue from Local Sources	0.00	63.53
3444 State School Block Grant	2,856.69	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,621.42	16,786.42

Schedule of Changes Worksheet

Beginning Fund Balance	98,650.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,786.42	(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)	115,437.15	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	624.75	372.44
1900 Other Revenue from Local Sources	166.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	790.75	372.44

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
7XX Property and Equipment Acquisition	1,140.92	.00
21XX Support Services - Students		
870 Student Scholarships	0.00	304.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,140.92	304.60

Schedule of Changes Worksheet

Beginning Fund Balance	31,487.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	372.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	304.60	(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)	31,555.73	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue		2003 Value	2004 Value
1700	Student Extracurricular Activity Receipts	49,425.11	55,823.11
6100	Material Prior Period Revenue Adjustments	0.00	337.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		49,425.11	56,161.01

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

PRC Program Function Object		2003 Value	2004 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	50,078.63	56,247.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		50,078.63	56,247.26

Schedule of Changes Worksheet

Beginning Fund Balance				14,166.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				56,161.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				56,247.26	(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)				14,080.66	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	21,170.85	23,697.01
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	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	7,000.00	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	8,235.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,992.19
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,992.19

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,330.73
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,068.75
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	28,195.09
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	16,205.41	0.00	0.00	0.00	
280	1XXX	2XX	3,056.15	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,852.09	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	4,721.46	0.00	0.00	0.00	
280	21XX	2XX	1,590.84	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	769.14	0.00	0.00	0.00	
Totals			28,195.09	0.00	0.00	0.00	28,195.09



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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 FY04.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Buildings	269,101.30	0.00	0.00	269,101.30
Machinery And Equipment	160,108.10	31,516.00	0.00	191,624.10
Totals at historical cost	429,209.40	31,516.00	0.00	460,725.40
Governmental activities, capital assets, net	429,209.40	31,516.00	0.00	460,725.40

* 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.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
Governmental Activities *							
Compensated Absences	3,436.59	41.55	0.00	602.61	2,875.53	2,875.53	0.00
Total Governmental Activity							
Long-Term Liabilities	3,436.59	41.55	0.00	602.61	2,875.53	2,875.53	0.00

* 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.