



Trustees' Financial Summary

FY2004-05

Submit ID: 0069-29494594

05 Carbon County

0069 Roberts K-12 Schools

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 JaLayne Obert

Phone #: (406) 445-2422

(Signature)

(Date)

Chair, Board of Trustees Randy Weimer

(Signature)

(Date)

County Superintendent Jerry Scott

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY05 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 #
190	Miscellaneous	LOCAL		
390	Vo Ed Business/Marketing	STATE	390	State
514	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500691405	84.367
516	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500691605	84.186A
529	Jobs for Montana Graduates	STATE	329	State
531	Title I, Part A, Improvement Grants	FEDERAL	0500693105	84.010
539	Title V, Part A, Innovative Programs	FEDERAL	0500693905	84.298
560	Title II, Part D, Ed Technology	FEDERAL	0500696005	84.318
581	Carl D. Perkins Local Application	FEDERAL	0500698105BG	84.048A
589	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A044242	84.358A



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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)	127,979.25	21,284.00	179,137.00	-24,535.00
02	Taxes Receivable - Real and Personal (120-149)	22,048.00	4,099.00	5,736.00	
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	150,027.25	25,383.00	184,873.00	-24,535.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	22,048.00	4,099.00	5,736.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	22,048.00	4,099.00	5,736.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	49,391.00			
48	Fund Balance for Budget (961-970)	78,588.25	21,284.00	179,137.00	-24,535.00
52	TOTAL FUND BALANCE/EQUITY	127,979.25	21,284.00	179,137.00	-24,535.00
53	TOTAL LIABILITIES AND FUND BALANCE	150,027.25	25,383.00	184,873.00	-24,535.00



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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)		41,748.00	-6,395.00	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			9,279.00	
05	Due From Other Governments (180)			13,068.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		41,748.00	15,952.00	
LIABILITIES					
21	Payable to Other Funds (601-606)			1,834.00	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			4,604.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			6,438.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,694.00	
48	Fund Balance for Budget (961-970)		41,748.00	7,820.00	
52	TOTAL FUND BALANCE/EQUITY		41,748.00	9,514.00	
53	TOTAL LIABILITIES AND FUND BALANCE		41,748.00	15,952.00	



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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)	4,938.00			
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	4,938.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	4,938.00			
52	TOTAL FUND BALANCE/EQUITY	4,938.00			
53	TOTAL LIABILITIES AND FUND BALANCE	4,938.00			



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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)	2,750.72	3,771.44		26,401.63
02	Taxes Receivable - Real and Personal (120-149)				11,123.00
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	2,750.72	3,771.44		37,524.63
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				11,123.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				11,123.00
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)	2,750.72	3,771.44		26,401.63
52	TOTAL FUND BALANCE/EQUITY	2,750.72	3,771.44		26,401.63
53	TOTAL LIABILITIES AND FUND BALANCE	2,750.72	3,771.44		37,524.63



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,410.00			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	4,410.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,410.00			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	4,410.00			
53	TOTAL LIABILITIES AND FUND BALANCE	4,410.00			



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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)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	74,360.00		22,619.16	
04	Receivables from Other Funds (160-179)			1,834.00	
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	74,360.00		24,453.16	
LIABILITIES					
21	Payable to Other Funds (601-606)			9,279.00	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			9,279.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY	74,360.00		15,174.16	
53	TOTAL LIABILITIES AND FUND BALANCE	74,360.00		24,453.16	



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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		2004 Value	2005 Value
1110	District Tax Levy	111,487.00	143,244.00
1190	Penalties and Interest on Taxes	2,006.00	200.00
1510	Interest Earnings	1,445.00	2,928.00
1900	Other Revenue from Local Sources	5,660.00	823.00
3110	Direct State Aid	459,792.30	472,298.46
3115	State Spec Ed Allowable Cost Pymt to Districts	20,003.18	22,581.12
3120	State Guaranteed Tax Base Aid	215,714.79	245,570.74
3302	State Payment in Lieu of Taxes - FWP	401.00	346.00
3440	State HB20/SB417 Prop Tax Reimb	2,698.00	2,319.00
3444	State School Block Grant	28,178.77	28,392.93
6100	Material Prior Period Revenue Adjustments	-16,693.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		830,693.04	918,703.25

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	423,113.00	425904.00
2XX	Personal Services - Employee Benefits	30,130.00	36643.00
3XX	Purchased Professional and Technical Services	350.00	876.00
4XX	Purchased Property Services	4,696.00	.00
5XX	Other Purchased Services	17,083.00	18763.00
6XX	Supplies and Materials	15,863.00	36965.00
810	Dues and Fees	0.00	373.00
8XX	Other Expenditures	2,500.00	.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	15,335.00	16158.00
2XX	Personal Services - Employee Benefits	2,036.00	3673.00
3XX	Purchased Professional and Technical Services	181.00	1146.00
6XX	Supplies and Materials	29.00	.00
810	Dues and Fees	60.00	.00
8XX	Other Expenditures	0.00	814.00
221X	Improvement of Instruction Services		
810	Dues and Fees	0.00	329.00
222X	Educational Media Services		
6XX	Supplies and Materials	437.00	255.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	54,292.00	89710.00
2XX	Personal Services - Employee Benefits	10,114.00	14185.00



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01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	30.00	44.00
		5XX	Other Purchased Services	3,023.00	1457.00
		6XX	Supplies and Materials	2,938.00	2978.00
		810	Dues and Fees	0.00	1772.00
		8XX	Other Expenditures	584.00	.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	890.00	12696.00
		2XX	Personal Services - Employee Benefits	0.00	734.00
		5XX	Other Purchased Services	0.00	184.00
		6XX	Supplies and Materials	0.00	260.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	35,820.00	28311.00
		2XX	Personal Services - Employee Benefits	6,485.00	129.00
		3XX	Purchased Professional and Technical Services	4,618.00	5938.00
		4XX	Purchased Property Services	1,005.00	4608.00
		5XX	Other Purchased Services	9,680.00	9559.00
		6XX	Supplies and Materials	4,260.00	754.00
		810	Dues and Fees	0.00	1200.00
		8XX	Other Expenditures	7,980.00	.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	45,832.00	33855.00
		2XX	Personal Services - Employee Benefits	5,942.00	6002.00
		3XX	Purchased Professional and Technical Services	0.00	2740.00
		4XX	Purchased Property Services	41,150.00	54275.00
		5XX	Other Purchased Services	14,929.00	14880.00
		6XX	Supplies and Materials	8,590.00	21062.00
		810	Dues and Fees	0.00	62.00
		8XX	Other Expenditures	1,457.00	.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	6,900.00	.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		850	Interest on Debt	0.00	350.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	28,679.00	27305.00
		2XX	Personal Services - Employee Benefits	3,412.00	137.00
		6XX	Supplies and Materials	0.00	76.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,092.00	2182.00



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01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
280	Special Education - Local and State				
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	451.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	6,459.00	6470.00
		2XX	Personal Services - Employee Benefits	256.00	416.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	34,554.00	26664.00
		2XX	Personal Services - Employee Benefits	154.00	191.00
		5XX	Other Purchased Services	683.00	3222.00
		6XX	Supplies and Materials	5,475.00	280.00
		810	Dues and Fees	2,585.00	2470.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	856.00	.00
		2XX	Personal Services - Employee Benefits	42.00	1127.00
		4XX	Purchased Property Services	0.00	27.00
		6XX	Supplies and Materials	5,000.00	370.00
		810	Dues and Fees	0.00	60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>868,579.00</u>	<u>921,092.00</u>



Trustees' Financial Summary

FY2004-05

Submit ID: 0069-29494594

05 Carbon County

0069 Roberts K-12 Schools

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					80,977.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					918,703.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					921,092.00	(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	49,391.00	Less Last Year	0.00	(4b)	49,391.00	
					49,391.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					127,979.25	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0069-29494594

05 Carbon County

0069 Roberts K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	29,244.00	27,409.00
1190	Penalties and Interest on Taxes	221.00	28.00
1510	Interest Earnings	9.00	257.00
1900	Other Revenue from Local Sources	332.00	704.93
2220	County On-Schedule Trans Reimb	13,705.00	20,611.00
3210	State On-Schedule Trans Reimb	14,793.40	20,514.21
3440	State HB20/SB417 Prop Tax Reimb	206.00	358.00
3444	State School Block Grant	929.85	936.92
6100	Material Prior Period Revenue Adjustments	12,000.00	254.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>71,440.25</u>	<u>71,073.06</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	6,000.00	521.00
2XX	Personal Services - Employee Benefits	1,875.00	1.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,912.00	225.00
2XX	Personal Services - Employee Benefits	1,862.00	.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	27,734.00	29147.00
2XX	Personal Services - Employee Benefits	1,208.00	1789.00
3XX	Purchased Professional and Technical Services	0.00	125.00
4XX	Purchased Property Services	455.00	7451.00
5XX	Other Purchased Services	220.00	238.00
6XX	Supplies and Materials	7,977.00	14593.00
7XX	Property and Equipment Acquisition	24,596.00	.00
8XX	Other Expenditures	290.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>75,129.00</u>	<u>54,090.00</u>



Trustees' Financial Summary

FY2004-05

Submit ID: 0069-29494594

05 Carbon County

0069 Roberts K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						4,300.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,073.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						54,090.00	(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)						21,284.00	(5)



Trustees' Financial Summary

FY2004-05

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05 Carbon County

0069 Roberts K-12 Schools

11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	35,197.00	35,419.00
1190 Penalties and Interest on Taxes	607.00	92.00
1510 Interest Earnings	2,121.00	3,096.00
3440 State HB20/SB417 Prop Tax Reimb	718.00	578.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,643.00	39,185.00

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	65497.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	65,497.00

Schedule of Changes Worksheet

Beginning Fund Balance	205,449.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,185.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	65,497.00	(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)	179,137.00	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0069-29494594

05 Carbon County

0069 Roberts K-12 Schools

12 - School Food Services Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	17.00	0.00
1611	National School Lunch Program	28,113.00	0.00
1621	Lunch Sales	0.00	25,531.00
1622	Breakfast Sales	0.00	3,137.00
1623	Milk Sales	0.00	5.00
1632	Daily Adult Sales	0.00	2,695.00
1900	Other Revenue from Local Sources	444.00	551.00
3220	State Food Services Match	0.00	165.00
4550	Federal Child Nutrition	13,362.00	12,974.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>41,936.00</u>	<u>45,058.00</u>

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

PRC Program Function Object		2004 Value	2005 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	24,407.00	25753.00
	2XX Personal Services - Employee Benefits	5,065.00	5253.00
	4XX Purchased Property Services	1,279.00	1758.00
	6XX Supplies and Materials	24,696.00	29997.00
	8XX Other Expenditures	60.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>55,507.00</u>	<u>62,761.00</u>



Trustees' Financial Summary

FY2004-05

Submit ID: 0069-29494594

05 Carbon County

0069 Roberts K-12 Schools

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-6,832.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						45,058.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						62,761.00	(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)						-24,535.00	(5)



Trustees' Financial Summary

FY2004-05

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05 Carbon County

0069 Roberts K-12 Schools

14 - Retirement Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	352.00	586.00
2240	County Retirement Distribution	116,867.00	122,227.00
6100	Material Prior Period Revenue Adjustments	-1.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>117,218.00</u>	<u>122,813.00</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	61,512.00	65400.00
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	32.00	42.00
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	9,221.00	11806.00
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	130.00	1794.00
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	5,504.00	4174.00
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	6,620.00	4982.00
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	3,852.00	3921.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,541.00	.00
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	21,339.00	21339.00
420	Title I, Part A, Improving Basic Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	12.00	.00
421	Title I, Part A, Accountability		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3.00	.00



Trustees' Financial Summary

FY2004-05

Submit ID: 0069-29494594

05 Carbon County

0069 Roberts K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	928.00	897.00
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	4,112.00	3867.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,683.00	3706.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				121,489.00	121,928.00

Schedule of Changes Worksheet

Beginning Fund Balance					40,863.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					122,813.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					121,928.00	(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)					41,748.00	(5)



Trustees' Financial Summary

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05 Carbon County

0069 Roberts K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
190 Miscellaneous	
1900 Other Revenue from Local Sources	2,647.00
390 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,149.00
514 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,838.00
516 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	923.00
529 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
531 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	12,001.00
539 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,191.00
581 Carl D. Perkins Local Application	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,487.00
589 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,720.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,956.00

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

PRC Program Function Object	2005 Value
190 Miscellaneous	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	300.00
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
6XX Supplies and Materials	2625.00
190 Subtotal	2,925.00



Trustees' Financial Summary

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0069 Roberts K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
390 Vo Ed Business/Marketing	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	200.00
6XX Supplies and Materials	949.00
	1,149.00
390 Subtotal	1,149.00
514 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	5638.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	200.00
	5,838.00
514 Subtotal	5,838.00
516 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	899.00
6XX Supplies and Materials	24.00
	923.00
516 Subtotal	923.00
529 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	1896.00
531 Title I, Part A, Improvement Grants	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	8736.00
2XX Personal Services - Employee Benefits	1441.00
6XX Supplies and Materials	1824.00
	12,001.00
531 Subtotal	12,001.00



Trustees' Financial Summary

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05 Carbon County

0069 Roberts K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
539 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
8XX Other Expenditures	1191.00
581 Carl D. Perkins Local Application	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	64.00
6XX Supplies and Materials	1298.00
8XX Other Expenditures	125.00
	1,487.00
581 Subtotal	
589 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	8143.00
6XX Supplies and Materials	3268.00
8XX Other Expenditures	1309.00
	12,720.00
589 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 40,130.00



Trustees' Financial Summary

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05 Carbon County

0069 Roberts K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,994.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					40,956.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					40,130.00	(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	1,694.00	Less Last Year	0.00	(4b)	1,694.00	
					1,694.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,514.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
190 Miscellaneous	2,647.00	2,925.00	-278.00
390 Vo Ed Business/Marketing	1,149.00	1,149.00	0.00
514 Title II, Part A, Teacher/Principal Train/Recruit	5,838.00	5,838.00	0.00
516 Title IV, Part A, Safe & Drug-Free	923.00	923.00	0.00
529 Jobs for Montana Graduates	3,000.00	1,896.00	1,104.00
531 Title I, Part A, Improvement Grants	12,001.00	12,001.00	0.00
539 Title V, Part A, Innovative Programs	1,191.00	1,191.00	0.00
581 Carl D. Perkins Local Application	1,487.00	1,487.00	0.00
589 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	12,720.00	12,720.00	0.00
Total	40,956.00	40,130.00	826.00



Trustees' Financial Summary

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0069 Roberts K-12 Schools

18 - Traffic Education Fund

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

PRC Revenue	2004 Value	2005 Value
1311 Driver's Education Fees	2,700.00	2,750.00
1510 Interest Earnings	22.00	100.00
3260 State Driver's Education Reimbursement	69.00	1,256.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,791.00	4,106.00

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

PRC Program Function Object	2004 Value	2005 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1680.00
5XX Other Purchased Services	0.00	125.00
6XX Supplies and Materials	0.00	233.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	166.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	166.00	2,038.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,870.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,106.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,038.00	(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)	4,938.00	(5)



Trustees' Financial Summary

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0069 Roberts K-12 Schools

28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	47.00	162.00
3281 State Technology Aid	0.00	4,440.72
4650 Federal Miscellaneous Grants from OPI	2,402.18	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,449.18	4,602.72

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	876.00	.00
6XX Supplies and Materials	0.00	2565.00
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	3829.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	876.00	6,394.00

Schedule of Changes Worksheet

Beginning Fund Balance	4,542.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,602.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,394.00	(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)	2,750.72	(5)



Trustees' Financial Summary

FY2004-05

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05 Carbon County

0069 Roberts K-12 Schools

29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	1.00	80.00
3290 State - Other State Grants	0.00	1,606.00
3445 State Combined Fund School Block Grant	0.00	12,061.44
6100 Material Prior Period Revenue Adjustments	2,635.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,636.00	13,747.44

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	273.00
5XX Other Purchased Services	0.00	35.00
6XX Supplies and Materials	0.00	11090.00
21XX Support Services - Students		
6XX Supplies and Materials	0.00	62.00
221X Improvement of Instruction Services		
6XX Supplies and Materials	0.00	419.00
222X Educational Media Services		
6XX Supplies and Materials	0.00	148.00
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	51.00
24XX Support Services - School Administration		
5XX Other Purchased Services	0.00	35.00
25XX Support Services - Business		
6XX Supplies and Materials	0.00	105.00
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	105.00
280 Special Education - Local and State		
1XXX Instruction		
6XX Supplies and Materials	0.00	184.00
329 State Miscellaneous Grants		
1XXX Instruction		
6XX Supplies and Materials	0.00	50.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	0.00	102.00



Trustees' Financial Summary

FY2004-05

Submit ID: 0069-29494594

05 Carbon County

0069 Roberts K-12 Schools

29 - Flexibility Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			

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

0.00	12,659.00
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Schedule of Changes Worksheet

Beginning Fund Balance						2,683.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,747.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,659.00	(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)						3,771.44	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0069-29494594

05 Carbon County

0069 Roberts K-12 Schools

50 - Debt Service Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	75,751.00	65,267.00
1190	Penalties and Interest on Taxes	1,138.00	179.00
1510	Interest Earnings	367.00	883.00
3120	State Guaranteed Tax Base Aid	28,772.45	24,477.63
3440	State HB20/SB417 Prop Tax Reimb	467.00	0.00
3445	State Combined Fund School Block Grant	11,970.46	0.00
6100	Material Prior Period Revenue Adjustments	1,460.00	0.00

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

119,925.91 90,806.63

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	40,000.00	45000.00
850 Interest on Debt	54,810.00	52760.00

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

94,810.00 97,760.00

Schedule of Changes Worksheet

Beginning Fund Balance				33,355.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				90,806.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				97,760.00	(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)				26,401.63	(5)



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60 - Building Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	0.00	85.00
6100 Material Prior Period Revenue Adjustments	4,325.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,325.00	85.00

Schedule of Changes Worksheet

Beginning Fund Balance	4,325.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	85.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,410.00	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	824.00	1,499.00
1920	Contributions/Donations from Private Sources	8,361.00	3,075.00
6100	Material Prior Period Revenue Adjustments	-5,875.22	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,309.78</u>	<u>4,574.00</u>

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

PRC Program Function Object		2004 Value	2005 Value
8XX	Community Services Programs		
33XX	Community Services		
870	Student Scholarships	250.00	3450.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>250.00</u>	<u>3,450.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				73,236.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,574.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,450.00	(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)				74,360.00	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue		2004 Value	2005 Value
1700	Student Extracurricular Activity Receipts	84,734.78	0.00
1XXX	Revenues from Student Activities	0.00	107,492.00
6100	Material Prior Period Revenue Adjustments	0.00	13.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		84,734.78	107,505.00

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

PRC Program Function Object		2004 Value	2005 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	94,891.68	111,223.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		94,891.68	111,223.00

Schedule of Changes Worksheet

Beginning Fund Balance		18,892.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		107,505.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		111,223.00	(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)		15,174.16	(5)



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Fund	Account	Description	2004 Value	2005 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	27,305.04
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	27,068.27
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	394,505.56
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	21,598.70
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	864.11
XX	XXX 26XX	41X Energy Utility Services	31,554.65	35,427.28
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	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	19,836.45
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,836.45

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,611.13
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,564.16
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	29,700.00
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	27,305.00	0.00	0.00	0.00	
280	1XXX	2XX	137.00	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	76.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,182.00	0.00	0.00	0.00	
Totals			29,700.00	0.00	0.00	0.00	29,700.00



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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 FY05.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	11,257.00	0.00	0.00	11,257.00
Buildings	2,116,647.00	0.00	0.00	2,116,647.00
Machinery And Equipment	353,724.00	65,497.00	0.00	419,221.00
Totals at historical cost	2,481,628.00	65,497.00	0.00	2,547,125.00
Less Accumulated depreciation for:				
Improvement Accum	345.00	345.00	0.00	690.00
Building Accum	0.00	31,251.00	0.00	31,251.00
Machinery And Equipment Accum	172,034.00	28,270.00	0.00	200,304.00
Total accumulated depreciation	172,379.00	59,866.00	0.00	232,245.00
Governmental activities, capital assets, net	2,309,249.00	5,631.00	0.00	2,314,880.00

* 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.

Depreciation by Function for FY2005	Governmental Activities	Business-Type Activities
Instruction (1XXX)	24,928.00	0.00
Support Services Staff (22XX)	175.00	0.00
Operations and Maintenance (26XX)	623.00	0.00
Transportation (27XX)	25,671.00	0.00
Food Service (31XX)	923.00	0.00
Extracurricular (34XX, 35XX)	7,546.00	0.00
Total Depreciation for FY2005	59,866.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
Governmental Activities *							
General Obligation Bonds:							
7/15/2001 Issue	567,500.00	0.00	22,500.00	0.00	545,000.00	22,500.00	522,500.00
7/15/2001 Issue	567,500.00	0.00	22,500.00	0.00	545,000.00	22,500.00	522,500.00
Compensated Absences	32,144.00	0.00	0.00	3,749.00	28,395.00	0.00	28,395.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	1,167,144.00	0.00	45,000.00	3,749.00	1,118,395.00	45,000.00	1,073,395.00

* 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.