



# Trustees' Financial Summary

FY2004-05

Submit ID: 0071-78731116

**05 Carbon County**  
**0071 Fromberg Elem**

**Due Dates:**

Trustees' Financial Summary due to County Superintendent ..... August 15

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

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

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

## Certification

**Business Manager/Clerk** Cheryl Roberts

Phone #: (406) 668-7755

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Link Dorvall

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Jerry Scott

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package:     Softwise

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 #
412	Rural Education Achievement Program	FEDERAL	S358A032819	84.358A
425	Migrant Education	FEDERAL	0500713604B	84.011
457	Local Cooperative Grant	LOCAL		
512	Rural Education Achievement Program	FEDERAL	S358A042819	84.358A
525	Migrant Education	FEDERAL	0500713605B	84.011



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	54,206.92	36,494.75	91,000.82	16,858.97
02	Taxes Receivable - Real and Personal (120-149)	16,152.65	1,349.72	1,536.75	
03	Taxes Receivable - Protested (150-159)	754.54	81.10	79.17	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>71,114.11</b>	<b>37,925.57</b>	<b>92,616.74</b>	<b>16,858.97</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	16,907.19	1,430.82	1,615.92	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>16,907.19</b>	<b>1,430.82</b>	<b>1,615.92</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	54,206.92	36,494.75	91,000.82	16,858.97
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>54,206.92</b>	<b>36,494.75</b>	<b>91,000.82</b>	<b>16,858.97</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>71,114.11</b>	<b>37,925.57</b>	<b>92,616.74</b>	<b>16,858.97</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		55,014.90	23,310.97	2,532.07
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)		635.76	3,842.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>55,650.66</b>	<b>27,152.97</b>	<b>2,532.07</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			23,309.06	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>23,309.06</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		55,650.66	3,843.91	2,532.07
52	<b>TOTAL FUND BALANCE/EQUITY</b>		<b>55,650.66</b>	<b>3,843.91</b>	<b>2,532.07</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>55,650.66</b>	<b>27,152.97</b>	<b>2,532.07</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,399.80	2,335.15
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>8,399.80</b>	<b>2,335.15</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			8,399.80	2,335.15
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>8,399.80</b>	<b>2,335.15</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>8,399.80</b>	<b>2,335.15</b>



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,061.94	11,993.06		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>4,061.94</b>	<b>11,993.06</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	4,061.94	11,993.06		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>4,061.94</b>	<b>11,993.06</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,061.94</b>	<b>11,993.06</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,128.67	29,067.18		
02	Taxes Receivable - Real and Personal (120-149)		646.42		
03	Taxes Receivable - Protested (150-159)		29.70		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	18,128.67	29,743.30		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		676.12		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		676.12		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	18,128.67	29,067.18		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	18,128.67	29,067.18		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	18,128.67	29,743.30		





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



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



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



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



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



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



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## 01 - General Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	119,889.47	122,194.61
1112 District Levy - Personal Property	2,066.98	554.02
1113 District Levy - Heavy Motor Vehicles	4.43	2.18
1114 District Levy - Pers Prop/Mobile Homes	4,408.99	3,356.79
1116 District Levy - Net and Gross Proceeds	2,369.48	0.00
1190 Penalties and Interest on Taxes	1,266.57	1,203.91
1510 Interest Earnings	1,199.72	1,741.07
1900 Other Revenue from Local Sources	521.93	0.00
1910 Rentals	250.00	0.00
3110 Direct State Aid	247,354.31	248,296.12
3115 State Spec Ed Allowable Cost Pymt to Districts	22,524.33	22,784.39
3120 State Guaranteed Tax Base Aid	124,148.84	131,474.70
3440 State HB20/SB417 Prop Tax Reimb	2,143.28	1,643.59
3444 State School Block Grant	19,559.43	19,708.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>547,707.76</b>	<b>552,959.46</b>

### 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	278,303.93	298795.23
2XX Personal Services - Employee Benefits	40,375.32	47992.98
3XX Purchased Professional and Technical Services	165.00	1126.25
4XX Purchased Property Services	1,771.70	2326.40
5XX Other Purchased Services	645.00	627.21
6XX Supplies and Materials	14,663.30	35198.80
21XX Support Services - Students		
1XX Personal Services - Salaries	13,337.19	14336.95
2XX Personal Services - Employee Benefits	3,290.84	3608.28
5XX Other Purchased Services	46.00	35.00
6XX Supplies and Materials	2,287.56	1754.44
23XX Support Services - General Administration		
1XX Personal Services - Salaries	14,925.00	17380.28
2XX Personal Services - Employee Benefits	2,934.95	3174.04
5XX Other Purchased Services	1,745.76	2017.75
6XX Supplies and Materials	198.13	311.95
8XX Other Expenditures	350.00	500.00
25XX Support Services - Business		
1XX Personal Services - Salaries	22,034.79	9994.88



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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				
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	2,378.21	2092.85
		3XX	Purchased Professional and Technical Services	1,495.00	2439.98
		5XX	Other Purchased Services	894.89	369.08
		6XX	Supplies and Materials	448.81	496.15
		810	Dues and Fees	37.50	.00
		8XX	Other Expenditures	0.00	37.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	15,136.86	15298.32
		2XX	Personal Services - Employee Benefits	1,898.60	2044.40
		3XX	Purchased Professional and Technical Services	401.05	187.85
		4XX	Purchased Property Services	28,552.00	24095.94
		5XX	Other Purchased Services	4,000.00	4065.00
		6XX	Supplies and Materials	9,852.41	2224.58
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	3,168.42	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	28,455.02	12642.59
		2XX	Personal Services - Employee Benefits	1,556.42	2498.13
		6XX	Supplies and Materials	65.26	959.26
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	9,778.83	9863.61
		2XX	Personal Services - Employee Benefits	140.13	636.41
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,403.34	1611.30
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,611.99	1864.61
		2XX	Personal Services - Employee Benefits	0.00	16.51
		5XX	Other Purchased Services	259.50	371.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	8,338.01	9606.92
		2XX	Personal Services - Employee Benefits	0.00	85.06
		3XX	Purchased Professional and Technical Services	100.00	275.00
		5XX	Other Purchased Services	405.75	546.28
		6XX	Supplies and Materials	2,916.09	3770.24
		8XX	Other Expenditures	150.00	45.00





# Trustees' Financial Summary

FY2004-05

Submit ID: 0071-78731116

**05 Carbon County**  
**0071 Fromberg Elem**

## 01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
720	School Sponsored		Athletics		
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	3,210.63	9680.22
		2XX	Personal Services - Employee Benefits	1,581.28	3319.08
		5XX	Other Purchased Services	100.00	.00
		6XX	Supplies and Materials	1,345.91	809.52
710	School Sponsored		Extracurricular Activities		
	34XX	Extracurricular -	Activities		
		2XX	Personal Services - Employee Benefits	12.19	.00
720	School Sponsored		Athletics		
	35XX	Extracurricular -	Athletics		
		2XX	Personal Services - Employee Benefits	63.04	.00
<b>910</b>	<b>Budget Amendment</b>				
1XX	Regular Education Programs -		Elementary/Secondary		
	1XXX	Instruction			
		6XX	Supplies and Materials	10,000.00	.00
	26XX	Operation and Maintenance of	Plant Services		
		4XX	Purchased Property Services	2,307.57	.00
		<b>910 Subtotal</b>		12,307.57	0.00
		<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		539,139.18	551,132.83



# Trustees' Financial Summary

FY2004-05

Submit ID: 0071-78731116

**05 Carbon County**  
**0071 Fromberg Elem**

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					55,548.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					552,959.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					551,132.83	(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	3,168.42	(4b)	-3,168.42	
					-3,168.42	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					54,206.92	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0071-78731116

**05 Carbon County**  
**0071 Fromberg Elem**

## 10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	3,745.51	12,593.43
1112	District Levy - Personal Property	61.64	47.82
1113	District Levy - Heavy Motor Vehicles	0.11	0.23
1114	District Levy - Pers Prop/Mobile Homes	269.81	239.04
1116	District Levy - Net and Gross Proceeds	56.89	0.00
1190	Penalties and Interest on Taxes	110.40	82.35
1510	Interest Earnings	436.43	628.78
1900	Other Revenue from Local Sources	24.82	1,052.00
2220	County On-Schedule Trans Reimb	6,368.37	8,809.20
3210	State On-Schedule Trans Reimb	7,237.52	7,770.64
3440	State HB20/SB417 Prop Tax Reimb	246.96	404.02
3444	State School Block Grant	1,199.57	1,208.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>19,758.03</u>	<u>32,836.20</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	4,477.56	6299.19
2XX	Personal Services - Employee Benefits	986.92	1139.44
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,055.77	1848.00
2XX	Personal Services - Employee Benefits	486.05	450.33
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	10,955.89	10009.34
2XX	Personal Services - Employee Benefits	789.32	1078.54
3XX	Purchased Professional and Technical Services	353.22	230.32
4XX	Purchased Property Services	5,292.27	1085.49
5XX	Other Purchased Services	407.71	1755.09
6XX	Supplies and Materials	2,131.65	4204.12
280	Special Education - Local and State		
27XX	Student Transportation Services		
3XX	Purchased Professional and Technical Services	401.89	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>29,338.25</u>	<u>28,099.86</u>



# Trustees' Financial Summary

FY2004-05

Submit ID: 0071-78731116

**05 Carbon County**  
**0071 Fromberg Elem**

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					31,758.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32,836.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,099.86	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					36,494.75	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0071-78731116

**05 Carbon County**  
**0071 Fromberg Elem**

## 11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	9,120.59	12,621.40
1112 District Levy - Personal Property	155.57	53.51
1113 District Levy - Heavy Motor Vehicles	0.34	0.23
1114 District Levy - Pers Prop/Mobile Homes	334.10	308.46
1116 District Levy - Net and Gross Proceeds	179.21	0.00
1190 Penalties and Interest on Taxes	123.01	111.23
1510 Interest Earnings	1,650.15	1,942.80
1900 Other Revenue from Local Sources	38.71	0.00
1910 Rentals	2,046.00	1,551.16
3440 State HB20/SB417 Prop Tax Reimb	566.69	319.76

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

14,214.37      16,908.55

### 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	69,150.00	.00

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

69,150.00      0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	143,242.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,908.55	(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                      69,150.00                      (4b)                      -69,150.00		
Ending Fund Balance (1 + 2 - 3 + 4)	91,000.82	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0071-78731116

**05 Carbon County**  
**0071 Fromberg Elem**

## 12 - School Food Services Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	30.31	242.02
1611 National School Lunch Program	16,698.79	18,348.20
1612 School Breakfast Program	696.65	0.00
1613 Special Milk Program	130.20	19.50
1622 Breakfast Sales	86.90	339.80
1632 Daily Adult Sales	3,806.80	3,576.50
1910 Rentals	1,360.00	1,120.00
3220 State Food Services Match	82.38	184.87
4550 Federal Child Nutrition	21,291.20	17,202.11
<b>425 Migrant Education</b>		
4550 Federal Child Nutrition	1,115.00	0.00
<b>525 Migrant Education</b>		
4550 Federal Child Nutrition	0.00	678.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	45,298.23	41,711.00

### 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	19,964.31	9617.53
2XX Personal Services - Employee Benefits	1,922.56	501.30
3XX Purchased Professional and Technical Services	79.00	178.00
4XX Purchased Property Services	223.00	230.87
6XX Supplies and Materials	19,036.93	21568.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	41,225.80	32,096.01



# Trustees' Financial Summary

FY2004-05

Submit ID: 0071-78731116

**05 Carbon County**  
**0071 Fromberg Elem**

## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						7,243.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,711.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						32,096.01	(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)						16,858.97	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0071-78731116

**05 Carbon County**  
**0071 Fromberg Elem**

## 14 - Retirement Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	508.25	951.40
2240	County Retirement Distribution	61,348.26	71,441.74
6100	Material Prior Period Revenue Adjustments	0.00	2,113.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>61,856.51</u>	<u>74,506.24</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	0.00	43475.24
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	2086.05
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	0.00	3445.40
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	0.00	1723.16
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	0.00	2225.93
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	0.00	1456.38
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	1839.52
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	1435.17
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	0.00	271.30
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	0.00	1397.83
910	Food Services		
31XX	Food Services		
	2XX Personal Services - Employee Benefits	0.00	2807.86





# Trustees' Financial Summary

FY2004-05

Submit ID: 0071-78731116

**05 Carbon County**  
**0071 Fromberg Elem**

## 14 - Retirement 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				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	38,101.69	.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	1,825.95	.00
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	2,656.34	.00
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	3,630.91	.00
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	2,072.34	.00
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,499.94	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	4,065.66	.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	1,338.79	.00
425	Title I, Part C, Migrant Education				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,930.66	.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	279.77	.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	315.29	.00
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	624.38	.00
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	21.39	.00
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	188.75	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	220.69	.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,141.53	.00



# Trustees' Financial Summary

FY2004-05

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**05 Carbon County**  
**0071 Fromberg Elem**

## 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		
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,172.81	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	63,086.89	62,163.84

### Schedule of Changes Worksheet

Beginning Fund Balance	43,308.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,506.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	62,163.84	(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)	55,650.66	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0071-78731116

**05 Carbon County**  
**0071 Fromberg Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
<b>412 Rural Education Achievement Program</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,442.00
<b>425 Migrant Education</b>	
4250 Title I, Part C, Migrant Education	13,017.31
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	430.87
<b>425 Subtotal</b>	13,448.18
<b>457 Local Cooperative Grant</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	286.08
<b>512 Rural Education Achievement Program</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,345.16
<b>525 Migrant Education</b>	
4250 Title I, Part C, Migrant Education	24,428.69
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	823.25
<b>525 Subtotal</b>	25,251.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	58,773.36

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

PRC Program Function Object	2005 Value
<b>412 Rural Education Achievement Program</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
7XX Property and Equipment Acquisition	8442.00
<b>425 Migrant Education</b>	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	3564.00
2XX Personal Services - Employee Benefits	383.11
5XX Other Purchased Services	74.25
6XX Supplies and Materials	102.13
21XX Support Services - Students	
1XX Personal Services - Salaries	2648.00
2XX Personal Services - Employee Benefits	284.65
5XX Other Purchased Services	1398.25



# Trustees' Financial Summary

FY2004-05

Submit ID: 0071-78731116

**05 Carbon County**  
**0071 Fromberg Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
425 Title I, Part C, Migrant Education	
21XX Support Services - Students	
6XX Supplies and Materials	47.28
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	600.00
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	77.63
2XX Personal Services - Employee Benefits	8.34
4XX Purchased Property Services	1060.00
6XX Supplies and Materials	250.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	387.50
2XX Personal Services - Employee Benefits	41.65
4XX Purchased Property Services	1781.57
31XX Food Services	
1XX Personal Services - Salaries	164.93
2XX Personal Services - Employee Benefits	17.74
6XX Supplies and Materials	126.28
<b>425 Subtotal</b>	13,017.31
<b>457 Local Cooperative Grant</b>	
457 IDEA Preschool	
27XX Student Transportation Services	
3XX Purchased Professional and Technical Services	124.74
<b>512 Rural Education Achievement Program</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3000.00
6XX Supplies and Materials	3842.00
7XX Property and Equipment Acquisition	4503.16
<b>512 Subtotal</b>	11,345.16
<b>525 Migrant Education</b>	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	8440.38
2XX Personal Services - Employee Benefits	989.44
5XX Other Purchased Services	288.60



# Trustees' Financial Summary

FY2004-05

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05 Carbon County

0071 Fromberg Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
425 Title I, Part C, Migrant Education	
1XXX Instruction	
6XX Supplies and Materials	696.33
21XX Support Services - Students	
1XX Personal Services - Salaries	4071.00
2XX Personal Services - Employee Benefits	477.23
5XX Other Purchased Services	823.63
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	133.31
2XX Personal Services - Employee Benefits	15.63
4XX Purchased Property Services	2080.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	587.50
2XX Personal Services - Employee Benefits	68.87
4XX Purchased Property Services	1551.16
31XX Food Services	
1XX Personal Services - Salaries	1633.95
2XX Personal Services - Employee Benefits	191.55
4XX Purchased Property Services	1120.00
6XX Supplies and Materials	1260.11
	24,428.69
<b>525 Subtotal</b>	
	24,428.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 57,357.90



# Trustees' Financial Summary

FY2004-05

Submit ID: 0071-78731116

**05 Carbon County**  
**0071 Fromberg Elem**

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						2,428.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						58,773.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,357.90	(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)						3,843.91	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
412 Rural Education Achievement Program	8,442.00	8,442.00	0.00
425 Migrant Education	13,448.18	13,017.31	430.87
457 Local Cooperative Grant	286.08	124.74	161.34
512 Rural Education Achievement Program	11,345.16	11,345.16	0.00
525 Migrant Education	25,251.94	24,428.69	823.25
<b>Total</b>	<u>58,773.36</u>	<u>57,357.90</u>	<u>1,415.46</u>



# Trustees' Financial Summary

FY2004-05

Submit ID: 0071-78731116

**05 Carbon County**  
**0071 Fromberg Elem**

## 17 - Adult Education Fund

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

PRC Revenue	2004 Value	2005 Value
1112 District Levy - Personal Property	0.00	0.17
1114 District Levy - Pers Prop/Mobile Homes	0.13	0.10
1190 Penalties and Interest on Taxes	0.07	0.19
1340 Fees for Adult Education	140.00	0.00
1510 Interest Earnings	29.29	48.72
3440 State HB20/SB417 Prop Tax Reimb	35.14	26.29
6100 Material Prior Period Revenue Adjustments	-3.24	0.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	201.39	75.47
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2004 Value	2005 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
3XX Purchased Professional and Technical Services	180.00	.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	180.00	0.00
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## Schedule of Changes Worksheet

Beginning Fund Balance	2,456.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,532.07	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0071-78731116

**05 Carbon County**  
**0071 Fromberg Elem**

## 20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	106.49	164.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	106.49	164.32

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	640.25
6XX Supplies and Materials	119.00	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	119.00	640.25

## Schedule of Changes Worksheet

Beginning Fund Balance	8,875.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	164.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	640.25	(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)	8,399.80	(5)





# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	44.53	45.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	44.53	45.19

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	1,430.49	.00
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6.23	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,436.72	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	2,289.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year                   0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year                   0.00                   (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,335.15	(5)



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## 28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	14.20	78.48
3281 State Technology Aid	0.00	2,414.55
4650 Federal Miscellaneous Grants from OPI	1,277.60	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,291.80	2,493.03

### Schedule of Changes Worksheet

Beginning Fund Balance	1,568.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,493.03	(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)	4,061.94	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	66.63	201.03
3445 State Combined Fund School Block Grant	4,444.93	4,478.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,511.56	4,679.74

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

PRC Program Function Object	2004 Value	2005 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	582.00	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	582.00	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	7,313.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,679.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	11,993.06	(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	206.06	350.78
1900 Other Revenue from Local Sources	3,143.99	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,350.05	350.78

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
6XX Supplies and Materials	127.65	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	127.65	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	17,777.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	350.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00 Less Last Year                   0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00 Less Last Year                   0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,128.67	(5)



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## 61 - Building Reserve Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	4,834.58	4,818.90
1112	District Levy - Personal Property	83.16	22.49
1113	District Levy - Heavy Motor Vehicles	0.17	0.09
1114	District Levy - Pers Prop/Mobile Homes	175.45	134.57
1116	District Levy - Net and Gross Proceeds	95.70	0.00
1190	Penalties and Interest on Taxes	54.65	49.52
1510	Interest Earnings	450.99	694.33
1900	Other Revenue from Local Sources	20.75	0.00

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

5,715.45	5,719.90
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	6,831.81	9535.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	459.77

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

6,831.81	9,994.77
----------	----------

## Schedule of Changes Worksheet

Beginning Fund Balance	40,173.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,719.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,994.77	(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	6,831.81	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	29,067.18	(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	11,715.34
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	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	305,806.92
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	20,275.43
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	359.44
XX	XXX 26XX	41X Energy Utility Services	14,555.96	17,690.10
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	9,535.00
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



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,650.45
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,650.45

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,882.73
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,096.40
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	28,211.30
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	12,642.59	0.00	0.00	0.00	
280	1XXX	2XX	2,498.13	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	959.26	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	9,863.61	0.00	0.00	0.00	
280	21XX	2XX	636.41	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	1,611.30	0.00	0.00	0.00	
<b>Totals</b>			28,211.30	0.00	0.00	0.00	28,211.30





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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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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	11,393.15	0.00	0.00	11,393.15
Buildings	432,371.18	19,120.00	0.00	451,491.18
Machinery And Equipment	134,931.32	70,650.00	12,450.00	193,131.32
Totals at historical cost	578,695.65	89,770.00	12,450.00	656,015.65
Governmental activities, capital assets, net	578,695.65	89,770.00	12,450.00	656,015.65

\* 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 (7/1/2004)	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-
<b>Governmental Activities *</b>							
Compensated Absences	2,289.96	45.19	0.00	0.00	2,335.15	2,335.15	0.00
Total Governmental Activity							
Long-Term Liabilities	2,289.96	45.19	0.00	0.00	2,335.15	2,335.15	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.