



# Trustees' Financial Summary

FY2002-03

Submit ID: 0072-371666670000

**05 Carbon County**  
**0072 Fromberg H S**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk** Wanda Whitfield

Phone #: (406) 668-7755

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

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

**Chair, Board of Trustees** Dave Thelen

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

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

**County Superintendent** Jerry Scott

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

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

## Software

Accounting Package:     Softwise

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

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

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



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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
100	Adv Placmt Incentive Grant	FEDERAL	05-0072-	84.330A
285	TITLE IV DRUG FREE	FEDERAL	0500721602	84.1846
286	Title IV Drug Free Schools	FEDERAL	0500721600	84.1846
288	ESEA TITLE II PART A	FEDERAL	0500721403	84.281
289	Title V, Part A, Innovative Programs	FEDERAL	0500723903	84.298
291	Title I Part A	FEDERAL	0500723102	84.010A
307	STATE VOCATIONAL AGRICULTURE	STATE	STATE	
309	STATE VOCATIONAL GRANT	STATE	STATE	
310	STATE VOCATIONAL GRANT	STATE	STATE	
389	ESEA TITLE II PART D EDUCATIONAL	FEDERAL	0500726003	84.318
399	Class Size Reduction	FEDERAL	050072602	84.340
412	RURAL EDUCATION ACHIEVEMENT	STATE	s358a020673	

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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)	71,780.20	38,061.48	101,084.04	
02	Taxes Receivable - Real and Personal (120-149)	18,972.57	1,438.16	1,294.18	
03	Taxes Receivable - Protested (150-159)	1,429.37	83.69	79.77	
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>92,182.14</b>	<b>39,583.33</b>	<b>102,457.99</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)	20,401.94	1,521.85	1,373.95	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>20,401.94</b>	<b>1,521.85</b>	<b>1,373.95</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	37,945.00			
48	Fund Balance for Budget (961-970)	33,835.20	38,061.48	101,084.04	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>71,780.20</b>	<b>38,061.48</b>	<b>101,084.04</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>92,182.14</b>	<b>39,583.33</b>	<b>102,457.99</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)	14,294.45	42,905.83	23,302.32	3,136.49
02	Taxes Receivable - Real and Personal (120-149)	817.55			
03	Taxes Receivable - Protested (150-159)	61.92			
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>15,173.92</b>	<b>42,905.83</b>	<b>23,302.32</b>	<b>3,136.49</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)	879.47		10,244.28	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>879.47</b>		<b>10,244.28</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	14,294.45	42,905.83	13,058.04	3,136.49
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>14,294.45</b>	<b>42,905.83</b>	<b>13,058.04</b>	<b>3,136.49</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>15,173.92</b>	<b>42,905.83</b>	<b>23,302.32</b>	<b>3,136.49</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)	8,260.34		4,200.21	3,436.59
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)	1,190.00			
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>9,450.34</b>		<b>4,200.21</b>	<b>3,436.59</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)	9,450.34		4,200.21	3,436.59
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>9,450.34</b>		<b>4,200.21</b>	<b>3,436.59</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>9,450.34</b>		<b>4,200.21</b>	<b>3,436.59</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)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	48.48	2,057.19		
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>48.48</b>	<b>2,057.19</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)	48.48	2,057.19		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>48.48</b>	<b>2,057.19</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>48.48</b>	<b>2,057.19</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)		98,650.73		
02	Taxes Receivable - Real and Personal (120-149)		1,827.56		
03	Taxes Receivable - Protested (150-159)		119.55		
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>		100,597.84		
<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)		1,947.11		
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>		1,947.11		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		98,650.73		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		98,650.73		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		100,597.84		



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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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
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)	31,487.89		14,166.91	
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>	31,487.89		14,166.91	
<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)	31,487.89		14,166.91	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	31,487.89		14,166.91	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	31,487.89		14,166.91	



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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)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)			269,101.30	
12	Machinery and Equipment (341 & 342)			160,108.10	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				3,436.59
15	Amounts to be Provided (404-406)				24,462.70
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>429,209.40</b>	<b>27,899.29</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)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				27,899.29
35	<b>TOTAL LIABILITIES</b>				<b>27,899.29</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			429,209.40	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>429,209.40</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>429,209.40</b>	<b>27,899.29</b>



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## 01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	76,290.49	157,475.00
1112 District Levy - Personal Property	0.00	3,277.07
1113 District Levy - Heavy Motor Vehicles	0.00	504.87
1114 District Levy - Pers Prop/Mobile Homes	0.00	29.36
1190 Penalties and Interest on Taxes	642.02	630.24
1510 Interest Earnings	4,052.82	1,809.41
1900 Other Revenue from Local Sources	407.54	2,478.55
3110 Direct State Aid	309,768.99	241,718.60
3115 State Spec Ed Allowable Cost Pymt to Districts	14,321.42	10,841.69
3120 State Guaranteed Tax Base Aid	143,796.92	121,116.48
3440 State HB20/SB417 Prop Tax Reimb	3,968.28	3,401.42
3444 State School Block Grant	16,702.60	16,277.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>569,951.08</b>	<b>559,560.67</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	162,027.30	154,008.27
2XX Personal Services - Employee Benefits	18,318.43	24,064.36
3XX Purchased Professional and Technical Services	4,404.95	9,748.09
4XX Purchased Property Services	3,791.60	1,237.70
5XX Other Purchased Services	997.87	1,749.36
6XX Supplies and Materials	22,633.13	36,500.29
7XX Property and Equipment Acquisition	0.00	31,984.00
8XX Other Expenditures	0.00	166.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,080.00	1,080.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	15,227.36	6,048.87
2XX Personal Services - Employee Benefits	2,382.80	1,092.53
3XX Purchased Professional and Technical Services	109.78	420.48
6XX Supplies and Materials	239.98	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	21,581.68	5,483.30
2XX Personal Services - Employee Benefits	3,198.72	1,088.55
3XX Purchased Professional and Technical Services	0.00	150.00
5XX Other Purchased Services	0.00	3,129.32
6XX Supplies and Materials	1,689.05	0.00



# Trustees' Financial Summary

FY2002-03

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05 Carbon County

0072 Fromberg H S

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
23XX	Support Services - General Administration				
	1XX	Personal Services - Salaries		17,268.82	18,326.50
	2XX	Personal Services - Employee Benefits		1,193.11	2,684.01
	3XX	Purchased Professional and Technical Services		1,455.13	525.50
	5XX	Other Purchased Services		3,780.19	3,103.16
	6XX	Supplies and Materials		500.00	249.97
	810	Dues and Fees		983.00	1,662.00
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		30,464.97	24,458.62
	2XX	Personal Services - Employee Benefits		1,738.75	4,930.68
	3XX	Purchased Professional and Technical Services		105.00	0.00
	5XX	Other Purchased Services		791.58	613.13
	6XX	Supplies and Materials		1,332.05	129.91
	810	Dues and Fees		0.00	269.50
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		15,774.82	15,433.33
	2XX	Personal Services - Employee Benefits		1,705.96	1,729.47
	3XX	Purchased Professional and Technical Services		2,032.70	1,861.36
	5XX	Other Purchased Services		303.40	90.50
	6XX	Supplies and Materials		690.94	125.14
	810	Dues and Fees		0.00	37.50
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		13,995.15	23,921.10
	2XX	Personal Services - Employee Benefits		2,718.98	1,848.19
	3XX	Purchased Professional and Technical Services		17,977.99	3,761.61
	4XX	Purchased Property Services		59,742.02	51,244.53
	5XX	Other Purchased Services		2,500.00	3,677.00
	6XX	Supplies and Materials		6,122.77	7,499.25
	7XX	Property and Equipment Acquisition		0.00	7,000.00
27XX	Student Transportation Services				
	7XX	Property and Equipment Acquisition		12,418.75	0.00
4XXX	Facilities Acquisition and Construction Services				
	4XX	Purchased Property Services		4,319.00	0.00
	7XX	Property and Equipment Acquisition		7,720.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	14,534.46	14,710.00
		2XX	Personal Services - Employee Benefits	2,955.67	3,043.42
		5XX	Other Purchased Services	7,955.00	8,235.00
		6XX	Supplies and Materials	787.65	1,744.31



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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	1,854.62	8,073.05
		2XX	Personal Services - Employee Benefits	481.99	1,186.08
		3XX	Purchased Professional and Technical Services	0.00	881.50
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,166.39	2,223.55
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	23,426.72	0.00
		2XX	Personal Services - Employee Benefits	3,722.41	0.00
		4XX	Purchased Property Services	254.93	0.00
		5XX	Other Purchased Services	1,954.60	0.00
		6XX	Supplies and Materials	2,039.18	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	17,500.00
		2XX	Personal Services - Employee Benefits	0.00	3,795.54
		4XX	Purchased Property Services	0.00	261.64
		5XX	Other Purchased Services	0.00	495.00
		6XX	Supplies and Materials	0.00	1,852.92
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	3,468.82	6,191.61
		2XX	Personal Services - Employee Benefits	18.68	43.53
		5XX	Other Purchased Services	275.00	788.00
		6XX	Supplies and Materials	369.42	116.75
		810	Dues and Fees	450.00	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	24,721.66	22,999.24
		2XX	Personal Services - Employee Benefits	133.12	161.71
		3XX	Purchased Professional and Technical Services	0.00	676.00
		5XX	Other Purchased Services	305.76	1,080.00
		6XX	Supplies and Materials	5,709.79	6,627.02
		810	Dues and Fees	1,350.00	1,800.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	6,131.21	4,028.00
		2XX	Personal Services - Employee Benefits	1,479.49	1,092.12



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## 01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	493.76	3,766.08
7XX Property and Equipment Acquisition	0.00	7,215.00
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	1,393.68	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>575,751.74</u>	<u>573,720.15</u>

### Schedule of Changes Worksheet

Beginning Fund Balance	89,908.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	559,560.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	573,720.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	37,945.00	
Less Last Year	41,913.80	(4b)
	-3,968.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	71,780.20	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	13,753.79	9,625.12
1112	District Levy - Personal Property	0.00	254.54
1113	District Levy - Heavy Motor Vehicles	0.00	30.26
1114	District Levy - Pers Prop/Mobile Homes	0.00	3.94
1190	Penalties and Interest on Taxes	105.61	94.51
1510	Interest Earnings	1,395.58	825.21
2220	County On-Schedule Trans Reimb	3,996.45	4,037.86
3210	State On-Schedule Trans Reimb	3,996.44	4,037.86
3440	State HB20/SB417 Prop Tax Reimb	817.87	701.02
3444	State School Block Grant	2,939.80	2,865.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>27,005.54</u>	<u>22,475.38</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	3,937.51	4,349.76
2XX	Personal Services - Employee Benefits	430.60	921.40
5XX	Other Purchased Services	32.58	0.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,807.61	1,912.25
2XX	Personal Services - Employee Benefits	231.71	458.61
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	7,565.56	8,224.55
2XX	Personal Services - Employee Benefits	530.28	639.55
3XX	Purchased Professional and Technical Services	214.07	4,498.82
4XX	Purchased Property Services	4,931.30	3,943.42
5XX	Other Purchased Services	1,497.50	2,035.70
6XX	Supplies and Materials	2,338.39	3,747.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>23,517.11</u>	<u>30,731.30</u>



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					46,317.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,475.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					30,731.30	(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)					38,061.48	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	10,399.05	9,065.50
1112 District Levy - Personal Property	0.00	226.24
1113 District Levy - Heavy Motor Vehicles	0.00	28.63
1114 District Levy - Pers Prop/Mobile Homes	0.00	3.08
1190 Penalties and Interest on Taxes	135.54	76.35
1510 Interest Earnings	2,461.47	1,847.46
3440 State HB20/SB417 Prop Tax Reimb	1,264.64	1,083.96
3444 State School Block Grant	2,545.43	2,480.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>16,806.13</b>	<b>14,811.94</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	86,272.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,811.94	(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)	101,084.04	(5)



# Trustees' Financial Summary

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## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	6,565.94	6,899.11
1112 District Levy - Personal Property	0.00	155.67
1113 District Levy - Heavy Motor Vehicles	0.00	22.13
1114 District Levy - Pers Prop/Mobile Homes	0.00	1.86
1190 Penalties and Interest on Taxes	4.17	28.11
1510 Interest Earnings	101.33	199.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,671.44	7,305.90

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

PRC Program Function Object	2002 Value	2003 Value
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	0.00	240.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	240.00

## Schedule of Changes Worksheet

Beginning Fund Balance	7,228.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,305.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	240.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,294.45	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,327.24	566.75
2240	County Retirement Distribution	53,495.44	60,291.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>54,822.68</u>	<u>60,858.02</u>

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

PRC Program Function Object	2002 Value	2003 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	260.94
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	27,121.07	21,923.92
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,548.84	861.09
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,612.47	780.58
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,549.64	3,228.09
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,099.40	3,481.82
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,943.05	2,469.24
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,342.59	3,405.30
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,266.37	1,170.81
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,432.86	2,094.05
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	310.44	1,149.24
310 Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,921.30	0.00



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,491.22
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	65.75
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	580.63	881.41
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	4,138.06	3,274.07
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	1,026.28	573.38
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	725.51	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>61,618.51</u>	<u>48,110.91</u>



# Trustees' Financial Summary

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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						30,158.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						60,858.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						48,110.91	(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)						42,905.84	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>285 TITLE IV DRUG FREE</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	525.63
<b>286 Title IV Drug Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,414.91
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	47.26
<b>286 Subtotal</b>	1,462.17
<b>288 ESEA TITLE II PART A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,527.72
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	351.63
<b>288 Subtotal</b>	10,879.35
<b>289 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	1,003.68
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	33.52
<b>289 Subtotal</b>	1,037.20
<b>291 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	39,333.09
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,313.73
<b>291 Subtotal</b>	40,646.82
<b>309 STATE VOCATIONAL GRANT</b>	
3900 State Career & Technical Ed Entitlement	209.34
<b>310 STATE VOCATIONAL GRANT</b>	
3900 State Career & Technical Ed Entitlement	2,029.00
<b>389 ESEA TITLE II PART D EDUCATIONAL TECH</b>	
4310 Title II, Part D, Educational Technology	1,721.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	57.48
<b>389 Subtotal</b>	1,778.48
<b>399 Class Size Reduction</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	8,186.70
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	245.70
<b>399 Subtotal</b>	8,432.40
<b>412 RURAL EDUCATION ACHIEVEMENT PROGRAM</b>	



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,325.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	78,325.39

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

PRC Program Function Object	2003 Value
<b>285 TITLE IV DRUG FREE</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	525.63
<b>286 Title IV Drug Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	1,414.94
<b>288 ESEA TITLE II PART A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	5,029.81
5XX Other Purchased Services	2,457.44
6XX Supplies and Materials	3,040.47
<b>288 Subtotal</b>	10,527.72
<b>289 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	393.70
6XX Supplies and Materials	609.98
<b>289 Subtotal</b>	1,003.68
<b>291 Title I Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	25,046.20
2XX Personal Services - Employee Benefits	8,760.45
3XX Purchased Professional and Technical Services	135.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
5XX Other Purchased Services	617.82
6XX Supplies and Materials	4,773.62
	39,333.09
<b>291 Subtotal</b>	
<b>307 STATE VOCATIONAL AGRICULTURE</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	168.70
<b>309 STATE VOCATIONAL GRANT</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	209.34
<b>310 STATE VOCATIONAL GRANT</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
4XX Purchased Property Services	162.50
6XX Supplies and Materials	1,809.35
27XX Student Transportation Services	
6XX Supplies and Materials	57.15
	2,029.00
<b>310 Subtotal</b>	
<b>389 ESEA TITLE II PART D EDUCATIONAL TECH</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	662.60
6XX Supplies and Materials	1,058.40
	1,721.00
<b>389 Subtotal</b>	
<b>399 Class Size Reduction</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	461.84
3XX Purchased Professional and Technical Services	4,851.23
5XX Other Purchased Services	2,873.63



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
<b>399 Subtotal</b>	8,186.70
<b>412 RURAL EDUCATION ACHIEVEMENT PROGRAM</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	6,676.00
7XX Property and Equipment Acquisition	4,649.00
<b>412 Subtotal</b>	11,325.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      76,444.80

### Schedule of Changes Worksheet

Beginning Fund Balance	15,278.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78,325.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76,444.80	(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                      4,101.53                      (4b)                      -4,101.53		
	-4,101.53	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,058.04	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Adv Placmt Incentive Grant	0.00	0.00	.00
285 TITLE IV DRUG FREE	525.63	525.63	.00
286 Title IV Drug Free Schools	1,462.17	1414.94	47.23
288 ESEA TITLE II PART A	10,879.35	10527.72	351.63
289 Title V, Part A, Innovative Programs	1,037.20	1003.68	33.52
291 Title I Part A	40,646.82	39333.09	1313.73
307 STATE VOCATIONAL AGRICULTURE	0.00	168.70	-168.70
309 STATE VOCATIONAL GRANT	209.34	209.34	.00
310 STATE VOCATIONAL GRANT	2,029.00	2029.00	.00
389 ESEA TITLE II PART D EDUCATIONAL TECH	1,778.48	1721.00	57.48
399 Class Size Reduction	8,432.40	8186.70	245.70
412 RURAL EDUCATION ACHIEVEMENT PROGRAM	11,325.00	11325.00	.00
<b>Total</b>	<b>78,325.39</b>	<b>76,444.80</b>	<b>1,880.59</b>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	12.80	1.60
1112	District Levy - Personal Property	0.00	0.22
1190	Penalties and Interest on Taxes	3.71	0.40
1340	Fees for Adult Education	0.00	465.00
1510	Interest Earnings	108.57	70.66
3440	State HB20/SB417 Prop Tax Reimb	80.57	69.07
3444	State School Block Grant	11.07	10.79

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

216.72      617.74

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

PRC Program Function Object	2002 Value	2003 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	975.00

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

0.00      975.00

## Schedule of Changes Worksheet

Beginning Fund Balance		3,493.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		617.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		975.00	(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)		3,136.49	(5)



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## 18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	439.22	167.25
1982	Summer Session - Driver's Education Fees	0.00	1,950.00
3260	State Driver's Education Reimbursement	0.00	1,190.00
6100	Material Prior Period Revenue Adjustments	1,317.09	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,756.31</u>	<u>3,307.25</u>

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

PRC Program Function Object		2002 Value	2003 Value
180	Summer School		
	1XXX Instruction		
	1XX Personal Services - Salaries	0.00	1,833.00
	2XX Personal Services - Employee Benefits	0.00	7.98
	6XX Supplies and Materials	0.00	224.61
	26XX Operation and Maintenance of Plant Services		
	6XX Supplies and Materials	0.00	197.60
410	Summer School		
	1XXX Instruction		
	6XX Supplies and Materials	984.15	0.00
	7XX Property and Equipment Acquisition	4,967.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>5,951.65</u>	<u>2,263.19</u>



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## 18 - Traffic Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						8,406.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,307.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,263.19	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,450.34	(5)



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## 20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	205.89	90.13
1910 Rentals	1,750.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,955.89	90.13

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	778.59	0.00
2XX Personal Services - Employee Benefits	8.70	0.00
4XX Purchased Property Services	1,441.89	464.50
6XX Supplies and Materials	0.00	300.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	3,742.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,971.68	764.50



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## 20 - Lease-Rental Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					4,874.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					90.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					764.50	(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)					4,200.21	(5)



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## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	58.22	68.45
5300 Operating Transfers from Other Funds	1,393.68	0.00
6100 Material Prior Period Revenue Adjustments	240.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,691.90	68.45

### Schedule of Changes Worksheet

Beginning Fund Balance	3,368.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,436.59	(5)



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## 28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	0.00	0.97
1510	Interest Earnings	34.99	0.00
3281	State Technology Aid	145.79	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>180.78</u>	<u>0.97</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
3XX Purchased Professional and Technical Services	3,161.20	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>3,161.20</u>	<u>0.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		47.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.97	(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)		48.48	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	14.48
3282 State Flexibility Fund Allocation	0.00	2,042.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	2,057.19

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,057.19	(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)	2,057.19	(5)



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## 61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	14,796.25	13,531.96
1112	District Levy - Personal Property	0.00	330.55
1113	District Levy - Heavy Motor Vehicles	0.00	42.88
1114	District Levy - Pers Prop/Mobile Homes	0.00	4.46
1190	Penalties and Interest on Taxes	72.43	102.26
1510	Interest Earnings	2,203.70	1,752.62
3444	State School Block Grant	2,931.21	2,856.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>20,003.59</u>	<u>18,621.42</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				80,029.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				18,621.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				98,650.73	(5)



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## 81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,020.44	624.75
1900 Other Revenue from Local Sources	0.00	166.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,020.44	790.75

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
7XX Property and Equipment Acquisition	0.00	1,140.92
21XX Support Services - Students		
870 Student Scholarships	542.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	542.50	1,140.92

### Schedule of Changes Worksheet

Beginning Fund Balance	31,838.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	790.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,140.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)	31,487.89	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	0.00	49,425.11
1XXX Revenues from Student Activities	51,016.83	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	51,016.83	49,425.11

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	57,921.76	50,078.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	57,921.76	50,078.63

## Schedule of Changes Worksheet

Beginning Fund Balance	14,820.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49,425.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,078.63	(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)	14,166.91	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	17,303.35	21,170.85
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	11,462.50	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	7,000.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	7,500.00	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	8,235.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,619.22
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	7,619.22

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,539.53
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,971.61
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	40,096.91
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	14,710.00	0.00	0.00	0.00	
280	1XXX	2XX	3,043.42	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	8,235.00	0.00	0.00	0.00	
280	1XXX	6XX	1,744.31	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	8,073.05	0.00	0.00	0.00	
280	21XX	2XX	1,186.08	0.00	0.00	0.00	
280	21XX	3XX	881.50	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	2,223.55	0.00	0.00	0.00	
<b>Totals</b>			40,096.91	0.00	0.00	0.00	40,096.91



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*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*