



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

### Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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

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

## Certification

**Business Manager/Clerk** JaLayne Obert

Phone #: (406) 445-2422

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

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

**Chair, Board of Trustees** Randy Weimer

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

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

**County Superintendent** Jerry Scott

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

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

## Software

Accounting Package: Foxie Lady

For FY06 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.**



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

PRC	Title	Project Type	Project Number	CFDA #
001	Miscellaneous Aggregate	LOCAL		
003	Material Prior Period Adjustment	LOCAL	FY2006	
004	Land and Water Conservation Fund Project	STATE	30-00681	
005	Insurance	LOCAL	FY2006	
363	State OTO Energy Cost Relief and Transportation	STATE	FY2006	State
456	IDEA Part B	FEDERAL	FY2006	84.027
529	Jobs for Montana Graduates	STATE	329	State
531	Title I, Part A, Improvement Grants	FEDERAL	0500693105	84.010
581	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500691405	84.367
589	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A044242	84.358A
614	Title II Part A	FEDERAL	0500691406	84.367
616	Title IV Safe and Drug-Free Schools	FEDERAL	0500691606	84.186A
629	Jobs for Montana Graduates	STATE	FY2006	State
631	Title I Improving Basic Programs	FEDERAL	0500693106	84.010A
632	Tobacco Use Prevention Act Award	STATE	0500699806	
635	Title V Part A	FEDERAL	0500693906	84.298
639	Vo Ed All Career & Tech Ed Programs	STATE	FY2006	State
689	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A054242	84.358A
816	Vo Ed Carl Perkins Basic Grant	FEDERAL	0500698106BG	84.048A



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

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)	90,143.77	33,962.31	125,067.56	4,103.45
02	Taxes Receivable - Real and Personal (120-149)	17,759.54	2,314.58	2,021.21	
03	Taxes Receivable - Protested (150-159)	2,889.21	312.55	132.70	
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)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>110,792.52</b>	<b>36,589.44</b>	<b>127,221.47</b>	<b>4,103.45</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)	20,648.75	2,627.13	2,153.91	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>20,648.75</b>	<b>2,627.13</b>	<b>2,153.91</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	90,143.77	33,962.31	125,067.56	4,103.45
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>90,143.77</b>	<b>33,962.31</b>	<b>125,067.56</b>	<b>4,103.45</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>110,792.52</b>	<b>36,589.44</b>	<b>127,221.47</b>	<b>4,103.45</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

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)	24,732.13	73,328.29	-3,598.45	
02	Taxes Receivable - Real and Personal (120-149)	2,159.54			
03	Taxes Receivable - Protested (150-159)	499.90			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			17,352.91	
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>27,391.57</b>	<b>73,328.29</b>	<b>13,754.46</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)	2,659.44			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>2,659.44</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	24,732.13	73,328.29	13,754.46	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>24,732.13</b>	<b>73,328.29</b>	<b>13,754.46</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>27,391.57</b>	<b>73,328.29</b>	<b>13,754.46</b>	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

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)	4,322.01			
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>4,322.01</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)	4,322.01			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>4,322.01</b>			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,322.01</b>			



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

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>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

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)	4,530.39	5,394.23		34,506.16
02	Taxes Receivable - Real and Personal (120-149)				7,863.15
03	Taxes Receivable - Protested (150-159)				1,180.75
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>4,530.39</b>	<b>5,394.23</b>		<b>43,550.06</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)				9,043.90
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>9,043.90</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)	4,530.39	5,394.23		34,506.16
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>4,530.39</b>	<b>5,394.23</b>		<b>34,506.16</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,530.39</b>	<b>5,394.23</b>		<b>43,550.06</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

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)	9,795.92			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9,795.92			
<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>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,795.92			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,795.92			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,795.92			



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

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>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

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>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

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)	57,120.77		28,231.34	
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>	57,120.77		28,231.34	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			7,284.42	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			7,284.42	
<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>	57,120.77		20,946.92	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	57,120.77		28,231.34	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

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>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

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>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

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>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	143,244.00	170,798.33
1190	Penalties and Interest on Taxes	200.00	2,287.68
1510	Interest Earnings	2,928.00	5,178.80
1900	Other Revenue from Local Sources	823.00	2,595.96
3110	Direct State Aid	472,298.46	489,995.20
3115	State Spec Ed Allowable Cost Pymt to Districts	22,581.12	20,529.08
3120	State Guaranteed Tax Base Aid	245,570.74	256,679.40
3302	State Payment in Lieu of Taxes - FWP	346.00	0.00
3440	State HB20/SB417 Prop Tax Reimb	2,319.00	1,739.11
3444	State School Block Grant	28,392.93	28,608.72
6100	Material Prior Period Revenue Adjustments	0.00	-0.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>918,703.25</b>	<b>978,412.03</b>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	425,904.00	410,095.48
2XX	Personal Services - Employee Benefits	36,643.00	27,752.58
3XX	Purchased Professional and Technical Services	876.00	2,500.00
4XX	Purchased Property Services	0.00	3,597.87
5XX	Other Purchased Services	18,763.00	4,940.97
6XX	Supplies and Materials	36,965.00	15,432.70
810	Dues and Fees	373.00	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	16,158.00	23,559.50
2XX	Personal Services - Employee Benefits	3,673.00	4,536.13
3XX	Purchased Professional and Technical Services	1,146.00	1,499.19
6XX	Supplies and Materials	0.00	1,147.21
8XX	Other Expenditures	814.00	0.00
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	0.00	858.25
810	Dues and Fees	329.00	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	0.00	28,191.03
2XX	Personal Services - Employee Benefits	0.00	3,469.15
6XX	Supplies and Materials	255.00	272.45
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	89,710.00	56,500.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	14,185.00	357.65
		3XX	Purchased Professional and Technical Services	44.00	5,632.00
		4XX	Purchased Property Services	0.00	768.00
		5XX	Other Purchased Services	1,457.00	4,477.48
		6XX	Supplies and Materials	2,978.00	2,634.69
		810	Dues and Fees	1,772.00	3,720.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	12,696.00	12,391.43
		2XX	Personal Services - Employee Benefits	734.00	426.35
		5XX	Other Purchased Services	184.00	251.01
		6XX	Supplies and Materials	260.00	51.01
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	28,311.00	26,286.63
		2XX	Personal Services - Employee Benefits	129.00	3,090.78
		3XX	Purchased Professional and Technical Services	5,938.00	2,473.64
		4XX	Purchased Property Services	4,608.00	3,059.20
		5XX	Other Purchased Services	9,559.00	8,391.18
		6XX	Supplies and Materials	754.00	1,626.52
		810	Dues and Fees	1,200.00	1,467.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	33,855.00	35,351.96
		2XX	Personal Services - Employee Benefits	6,002.00	7,100.73
		3XX	Purchased Professional and Technical Services	2,740.00	5.00
		4XX	Purchased Property Services	54,275.00	56,766.01
		5XX	Other Purchased Services	14,880.00	26,166.48
		6XX	Supplies and Materials	21,062.00	7,162.59
		7XX	Property and Equipment Acquisition	0.00	6,498.00
		810	Dues and Fees	62.00	62.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		850	Interest on Debt	350.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	27,305.00	24,561.82
		2XX	Personal Services - Employee Benefits	137.00	3,861.48
		6XX	Supplies and Materials	76.00	559.11
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,182.00	2,257.88



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	34,541.11
		2XX	Personal Services - Employee Benefits	0.00	205.63
		6XX	Supplies and Materials	451.00	460.41
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	0.00	170.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	1,400.00
		2XX	Personal Services - Employee Benefits	0.00	8.83
		5XX	Other Purchased Services	0.00	2,012.90
		6XX	Supplies and Materials	0.00	30.32
		8XX	Other Expenditures	0.00	66.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	6,470.00	6,819.38
		2XX	Personal Services - Employee Benefits	416.00	523.56
		6XX	Supplies and Materials	0.00	1,771.97
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	26,664.00	30,043.17
		2XX	Personal Services - Employee Benefits	191.00	198.04
		3XX	Purchased Professional and Technical Services	0.00	468.00
		4XX	Purchased Property Services	0.00	1,756.83
		5XX	Other Purchased Services	3,222.00	1,037.90
		6XX	Supplies and Materials	280.00	3,553.74
		810	Dues and Fees	2,470.00	2,100.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	13,800.74
		2XX	Personal Services - Employee Benefits	1,127.00	2,569.53
		4XX	Purchased Property Services	27.00	542.57
		6XX	Supplies and Materials	370.00	30,965.74
		810	Dues and Fees	60.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>921,092.00</u>	<u>966,856.51</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					127,979.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					978,412.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					966,856.51	(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	49,391.00	(4b)	-49,391.00	
					-49,391.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					90,143.77	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	27,409.00	19,800.68
1190	Penalties and Interest on Taxes	28.00	370.55
1510	Interest Earnings	257.00	721.91
1900	Other Revenue from Local Sources	704.93	0.00
2220	County On-Schedule Trans Reimb	20,611.00	23,472.80
3210	State On-Schedule Trans Reimb	20,514.21	22,997.20
3440	State HB20/SB417 Prop Tax Reimb	358.00	268.29
3444	State School Block Grant	936.92	944.04
6100	Material Prior Period Revenue Adjustments	254.00	-0.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>71,073.06</u>	<u>68,575.05</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	521.00	5,000.00
2XX	Personal Services - Employee Benefits	1.00	31.52
25XX	Support Services - Business		
1XX	Personal Services - Salaries	225.00	2,253.33
2XX	Personal Services - Employee Benefits	0.00	379.59
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	29,147.00	27,622.47
2XX	Personal Services - Employee Benefits	1,789.00	2,190.67
3XX	Purchased Professional and Technical Services	125.00	170.00
4XX	Purchased Property Services	7,451.00	1,095.23
5XX	Other Purchased Services	238.00	1,699.35
6XX	Supplies and Materials	14,593.00	12,915.88
8XX	Other Expenditures	0.00	135.00
4XXX	Facilities Acquisition and Construction Services		
4XX	Purchased Property Services	0.00	2,403.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>54,090.00</u>	<u>55,896.74</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						21,284.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,575.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						55,896.74	(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)						33,962.31	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	35,419.00	11,354.48
1190	Penalties and Interest on Taxes	92.00	535.46
1510	Interest Earnings	3,096.00	5,447.66
3440	State HB20/SB417 Prop Tax Reimb	578.00	211.59
6100	Material Prior Period Revenue Adjustments	0.00	0.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>39,185.00</u>	<u>17,549.61</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	65,497.00	71,619.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>65,497.00</u>	<u>71,619.05</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		179,137.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		17,549.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		71,619.05	(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)		125,067.56	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	0.00	90.13
1621	Lunch Sales	25,531.00	25,978.94
1622	Breakfast Sales	3,137.00	4,444.18
1623	Milk Sales	5.00	0.00
1632	Daily Adult Sales	2,695.00	2,938.75
1900	Other Revenue from Local Sources	551.00	0.00
3220	State Food Services Match	165.00	0.00
4550	Federal Child Nutrition	12,974.00	19,506.61
6100	Material Prior Period Revenue Adjustments	0.00	-241.83

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

45,058.00      52,716.78

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	25,753.00	17,039.19
	2XX Personal Services - Employee Benefits	5,253.00	4,209.16
	3XX Purchased Professional and Technical Services	0.00	93.98
	4XX Purchased Property Services	1,758.00	379.90
	5XX Other Purchased Services	0.00	65.00
	6XX Supplies and Materials	29,997.00	2,231.10
	8XX Other Expenditures	0.00	60.00

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

62,761.00      24,078.33



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						-24,535.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,716.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,078.33	(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)						4,103.45	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	0.00	26,652.03
1190 Penalties and Interest on Taxes	0.00	65.11
1510 Interest Earnings	0.00	510.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	27,228.13

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	2,496.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,496.00

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,228.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,496.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00 Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00 Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,732.13	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	586.00	2,450.02
2240	County Retirement Distribution	122,227.00	159,061.91
6100	Material Prior Period Revenue Adjustments	0.00	0.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>122,813.00</u>	<u>161,512.15</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	65,400.00	61,462.97
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	42.00	3,528.66
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	0.00	4,232.19
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	11,806.00	9,383.22
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	1,794.00	1,826.47
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	4,174.00	4,207.10
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	4,982.00	5,093.61
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	3,921.00	3,884.72
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	324.77
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	21,339.00	21,339.00
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	5,027.00
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	0.00	215.74



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	897.00	1,004.12
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	3,867.00	3,982.48
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,706.00	4,419.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				121,928.00	129,931.86

### Schedule of Changes Worksheet

Beginning Fund Balance					41,748.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					161,512.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					129,931.86	(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)					73,328.29	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>001 Miscellaneous Aggregate</b>	
1900 Other Revenue from Local Sources	410.37
<b>003 Material Prior Period Adjustment</b>	
6100 Material Prior Period Revenue Adjustments	1,239.97
<b>004 Land and Water Conservation Fund Project</b>	
3290 State - Other State Grants	9,495.93
<b>005 Insurance</b>	
1900 Other Revenue from Local Sources	60,764.49
<b>363 State OTO Energy Cost Relief and Transportation</b>	
3630 OTO State Energy Cost Relief & Transportation	2,055.08
<b>456 IDEA Part B</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	7,534.17
<b>531 Title I, Part A, Improvement Grants</b>	
4200 Title I, Part A, Improving Basic Programs	77.89
<b>589 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,331.21
<b>614 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	7,164.00
<b>616 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	889.00
<b>629 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	3,000.00
<b>631 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	12,202.00
<b>632 Tobacco Use Prevention Act Award</b>	
3290 State - Other State Grants	244.00
<b>635 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	849.00
<b>639 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	1,880.00
<b>689 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	572.56
<b>816 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,566.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 15 - Miscellaneous Programs Fund

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	119,275.67
--	------------

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

PRC Program Function Object	2006 Value
<b>001 Miscellaneous Aggregate</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	557.48
<b>004 Land and Water Conservation Fund Project</b>	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
4XX Purchased Property Services	3,612.96
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	855.97
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	5,027.00
<b>004 Subtotal</b>	9,495.93
<b>005 Insurance</b>	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	2,000.00
2XX Personal Services - Employee Benefits	312.35
4XX Purchased Property Services	49,547.09
6XX Supplies and Materials	2,960.58
<b>005 Subtotal</b>	54,820.02
<b>363 State OTO Energy Cost Relief and Transportation</b>	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,055.08
<b>456 IDEA Part B</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	5,568.68
2XX Personal Services - Employee Benefits	1,533.72
6XX Supplies and Materials	431.77



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

## 05 Carbon County

### 0069 Roberts K-12 Schools

#### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
410 Miscellaneous Federal Grants Direct from Feds	
<b>456 Subtotal</b>	7,534.17
<b>529 Jobs for Montana Graduates</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	1,102.87
<b>531 Title I, Part A, Improvement Grants</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	77.89
<b>589 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
4XX Purchased Property Services	1,183.50
6XX Supplies and Materials	5,647.71
8XX Other Expenditures	2,500.00
<b>589 Subtotal</b>	9,331.21
<b>614 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	6,864.00
23XX Support Services - General Administration	
5XX Other Purchased Services	300.00
<b>614 Subtotal</b>	7,164.00
<b>616 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	889.00
<b>629 Jobs for Montana Graduates</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	1,000.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	2,000.00
	3,000.00
<b>629 Subtotal</b>	<b>3,000.00</b>
<b>631 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6,000.00
2XX Personal Services - Employee Benefits	962.42
5XX Other Purchased Services	80.10
6XX Supplies and Materials	4,634.04
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	405.44
221X Improvement of Instruction Services	
5XX Other Purchased Services	120.00
	12,202.00
<b>631 Subtotal</b>	<b>12,202.00</b>
<b>632 Tobacco Use Prevention Act Award</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	244.00
<b>635 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	649.00
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	200.00
	849.00
<b>635 Subtotal</b>	<b>849.00</b>
<b>639 Vo Ed All Career &amp; Tech Ed Programs</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
34XX Extracurricular - Activities	
5XX Other Purchased Services	1,880.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>689 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	572.56
<b>816 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	320.50
6XX Supplies and Materials	675.00
8XX Other Expenditures	290.00
34XX Extracurricular - Activities	
5XX Other Purchased Services	280.50
	1,566.00
<b>816 Subtotal</b>	
	113,341.21
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      113,341.21



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					9,514.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					119,275.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					113,341.21	(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	1,694.00	(4b)	-1,694.00	
					-1,694.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,754.46	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Miscellaneous Aggregate	410.37	557.48	-147.11
003 Material Prior Period Adjustment	1,239.97	0.00	1,239.97
004 Land and Water Conservation Fund Project	9,495.93	9,495.93	0.00
005 Insurance	60,764.49	54,820.02	5,944.47
363 State OTO Energy Cost Relief and Transportation	2,055.08	2,055.08	0.00
456 IDEA Part B	7,534.17	7,534.17	0.00
529 Jobs for Montana Graduates	0.00	1,102.87	-1,102.87
531 Title I, Part A, Improvement Grants	77.89	77.89	0.00
589 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,331.21	9,331.21	0.00
614 Title II Part A	7,164.00	7,164.00	0.00
616 Title IV Safe and Drug-Free Schools	889.00	889.00	0.00
629 Jobs for Montana Graduates	3,000.00	3,000.00	0.00
631 Title I Improving Basic Programs	12,202.00	12,202.00	0.00
632 Tobacco Use Prevention Act Award	244.00	244.00	0.00
635 Title V Part A	849.00	849.00	0.00
639 Vo Ed All Career & Tech Ed Programs	1,880.00	1,880.00	0.00
689 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	572.56	572.56	0.00
816 Vo Ed Carl Perkins Basic Grant	1,566.00	1,566.00	0.00
<b>Total</b>	<b>119,275.67</b>	<b>113,341.21</b>	<b>5,934.46</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	2,750.00	2,550.00
1510 Interest Earnings	100.00	211.28
3260 State Driver's Education Reimbursement	1,256.00	950.00
6100 Material Prior Period Revenue Adjustments	0.00	-1,100.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,106.00	2,610.87

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

PRC Program Function Object	2005 Value	2006 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	1,680.00	2,370.00
2XX Personal Services - Employee Benefits	0.00	373.29
5XX Other Purchased Services	125.00	151.00
6XX Supplies and Materials	233.00	332.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,038.00	3,226.86

## Schedule of Changes Worksheet

Beginning Fund Balance	4,938.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,610.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,226.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,322.01 (5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	162.00	241.98
3281 State Technology Aid	4,440.72	6,623.60
6100 Material Prior Period Revenue Adjustments	0.00	0.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,602.72	6,865.97

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	0.00	84.00
5XX Other Purchased Services	0.00	87.30
6XX Supplies and Materials	2,565.00	4,915.00
23XX Support Services - General Administration		
6XX Supplies and Materials	3,829.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,394.00	5,086.30

### Schedule of Changes Worksheet

Beginning Fund Balance	2,750.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,865.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,086.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,530.39	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 29 - Flexibility Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	80.00	187.06
3290	State - Other State Grants	1,606.00	0.00
3445	State Combined Fund School Block Grant	12,061.44	12,153.11
6100	Material Prior Period Revenue Adjustments	0.00	-0.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>13,747.44</u>	<u>12,340.08</u>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	273.00	0.00
5XX Other Purchased Services	35.00	0.00
6XX Supplies and Materials	11,090.00	0.00
21XX Support Services - Students		
6XX Supplies and Materials	62.00	0.00
221X Improvement of Instruction Services		
6XX Supplies and Materials	419.00	0.00
222X Educational Media Services		
6XX Supplies and Materials	148.00	0.00
23XX Support Services - General Administration		
6XX Supplies and Materials	51.00	0.00
24XX Support Services - School Administration		
5XX Other Purchased Services	35.00	0.00
25XX Support Services - Business		
6XX Supplies and Materials	105.00	0.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	6,158.27
27XX Student Transportation Services		
5XX Other Purchased Services	105.00	0.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	4,559.02
280 Special Education - Local and State		
1XXX Instruction		
6XX Supplies and Materials	184.00	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 29 - Flexibility Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
329	State Miscellaneous Grants				
	1XXX	Instruction			
		6XX	Supplies and Materials	50.00	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		6XX	Supplies and Materials	102.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>12,659.00</u>	<u>10,717.29</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					3,771.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,340.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,717.29	(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)					5,394.23	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	65,267.00	71,311.63
1190	Penalties and Interest on Taxes	179.00	1,219.59
1510	Interest Earnings	883.00	1,518.65
3120	State Guaranteed Tax Base Aid	24,477.63	30,139.37
6100	Material Prior Period Revenue Adjustments	0.00	0.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>90,806.63</u>	<u>104,189.53</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	45,000.00	45,000.00
	850 Interest on Debt	52,760.00	50,735.00
	860 Agent Fees/Issuance Costs	0.00	350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>97,760.00</u>	<u>96,085.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		26,401.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		104,189.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		96,085.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		34,506.16	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	85.00	335.79
5200 Sale or Compensation for Loss of Assets	0.00	5,050.00
6100 Material Prior Period Revenue Adjustments	0.00	0.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	85.00	5,385.92

### Schedule of Changes Worksheet

Beginning Fund Balance	4,410.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,385.92	(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)	9,795.92	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,499.00	2,109.03
1920 Contributions/Donations from Private Sources	3,075.00	600.00
6100 Material Prior Period Revenue Adjustments	0.00	-0.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,574.00	2,708.71

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
6XX Supplies and Materials	0.00	1,066.94
7XX Property and Equipment Acquisition	0.00	18,881.00
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	3,450.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,450.00	19,947.94

### Schedule of Changes Worksheet

Beginning Fund Balance	74,360.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,708.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,947.94	(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)	57,120.77	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue		2005 Value	2006 Value
1700	Student Extracurricular Activity Receipts	0.00	94,165.90
1XXX	Revenues from Student Activities	107,492.00	0.00
6100	Material Prior Period Revenue Adjustments	13.00	1,846.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>107,505.00</u>	<u>96,012.13</u>

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

PRC Program Function Object		2005 Value	2006 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	111,223.00	90,239.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>111,223.00</u>	<u>90,239.37</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		15,174.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		96,012.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		90,239.37	(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)		20,946.92	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

## 05 Carbon County

### 0069 Roberts K-12 Schools

Fund	Account	Description	2005 Value	2006 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	27,305.04	23,016.65
XX	39X 1XXX	112 Certified Teacher Staff Salaries	27,068.27	34,541.11
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	5,568.68
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	394,505.56	446,126.70
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	21,598.70	3,724.06
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	864.11	305.94
XX	XXX 26XX	41X Energy Utility Services	35,427.28	41,035.49
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	5,027.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	18,881.00
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	2,496.00
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

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	20,529.08
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	20,529.08

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,842.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	29,561.56
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	31,240.29
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.

**Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%**



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

## 05 Carbon County

### 0069 Roberts K-12 Schools

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	24,561.82	0.00	0.00	0.00	
280	1XXX	2XX	3,861.48	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	559.11	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,257.88	0.00	0.00	0.00	
<b>Totals</b>			31,240.29	0.00	0.00	0.00	31,240.29



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

**05 Carbon County**

**0069 Roberts K-12 Schools**

*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 FY06.*



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	11,257.00	0.00	0.00	0.00	11,257.00
Buildings	2,116,647.00	0.00	23,908.00	0.00	2,140,555.00
Machinery And Equipment	419,221.00	0.00	78,117.00	44,652.00	452,686.00
Totals at historical cost	2,547,125.00	0.00	102,025.00	44,652.00	2,604,498.00
Less Accumulated depreciation for:					
Improvement Accum	690.00	0.00	345.00	0.00	1,035.00
Building Accum	31,251.00	0.00	282,613.00	0.00	313,864.00
Machinery And Equipment Accum	200,304.00	0.00	27,295.00	44,650.00	182,949.00
Total accumulated depreciation	232,245.00	0.00	310,253.00	44,650.00	497,848.00
Governmental activities, capital assets, net	2,314,880.00	0.00	-208,228.00	2.00	2,106,650.00

\* 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.

<b>Depreciation by Function for FY2006</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	19,141.50	0.00	0.00
General Administration (23XX)	3,039.00	0.00	0.00
Operations and Maintenance (26XX)	577.00	0.00	0.00
Transportation (27XX)	24,696.00	0.00	0.00
Food Service (31XX)	1,332.00	0.00	0.00
Extracurricular (34XX, 35XX)	11,015.50	0.00	0.00
Total Depreciation for FY2006	59,801.00	0.00	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0069-45235201

05 Carbon County

0069 Roberts K-12 Schools

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
7/15/2001 Issue	545,000.00	0.00	22,500.00	0.00	522,500.00	25,000.00	497,500.00
7/15/2001 Issue	545,000.00	0.00	22,500.00	0.00	522,500.00	25,000.00	497,500.00
Compensated	28,395.00	2,861.00	0.00	0.00	31,256.00	0.00	31,256.00
Total Governmental Activity							
Long-Term Liabilities	1,118,395.00	2,861.00	45,000.00	0.00	1,076,256.00	50,000.00	1,026,256.00

\* 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.