



Trustees' Financial Summary

FY2005-06

Submit ID: 0071-59839512

05 Carbon County
0071 Fromberg Elem

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 Sheryl Roberts

Phone #: (406) 668-7755

(Signature)

(Date)

Chair, Board of Trustees Link Dorvall

(Signature)

(Date)

County Superintendent Jerry Scott

(Signature)

(Date)

Software

Accounting Package: Softwise

For 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.



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PRC	Title	Project Type	Project Number	CFDA #
093	Comp for loss of 1993 wrecked van	LOCAL	1993 2006	
363	Energy Cost Relief	STATE	fy05-06	
525	Migrant Education	FEDERAL	0500713605B	84.011
557	Local Cooperative Refund	LOCAL		
612	Rural Education Achievement Program	FEDERAL	S358A052819	84.358A
625	Migrant Education	FEDERAL	0500713606B	84.011



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	64,010.02	34,169.71	110,600.41	-3,599.97
02	Taxes Receivable - Real and Personal (120-149)	14,127.62	1,150.16	1,564.98	
03	Taxes Receivable - Protested (150-159)	5,323.08	450.04	668.42	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			2,650.50	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)	1,461.00			1,400.00
20	TOTAL ASSETS AND OTHER DEBITS	84,921.72	35,769.91	115,484.31	-2,199.97
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	19,450.70	1,600.20	2,233.40	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	19,450.70	1,600.20	2,233.40	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	8,746.78			
48	Fund Balance for Budget (961-970)	56,724.24	34,169.71	113,250.91	-2,199.97
52	TOTAL FUND BALANCE/EQUITY	65,471.02	34,169.71	113,250.91	-2,199.97
53	TOTAL LIABILITIES AND FUND BALANCE	84,921.72	35,769.91	115,484.31	-2,199.97



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		57,525.84	17,826.82	2,945.89
02	Taxes Receivable - Real and Personal (120-149)				.12
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)			300.00	
20	TOTAL ASSETS AND OTHER DEBITS		57,525.84	18,126.82	2,946.01
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			8,500.04	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			1,660.94	.12
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			10,160.98	.12
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		57,525.84	7,965.84	2,945.89
52	TOTAL FUND BALANCE/EQUITY		57,525.84	7,965.84	2,945.89
53	TOTAL LIABILITIES AND FUND BALANCE		57,525.84	18,126.82	2,946.01



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,701.09	2,274.90
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)			119.00	
20	TOTAL ASSETS AND OTHER DEBITS			9,820.09	2,274.90
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			9,820.09	2,274.90
52	TOTAL FUND BALANCE/EQUITY			9,820.09	2,274.90
53	TOTAL LIABILITIES AND FUND BALANCE			9,820.09	2,274.90



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,507.46	15,979.30		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,507.46	15,979.30		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	3,507.46	15,979.30		
52	TOTAL FUND BALANCE/EQUITY	3,507.46	15,979.30		
53	TOTAL LIABILITIES AND FUND BALANCE	3,507.46	15,979.30		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,323.69	35,182.34		
02	Taxes Receivable - Real and Personal (120-149)		557.84		
03	Taxes Receivable - Protested (150-159)		205.92		
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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	19,323.69	35,946.10		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		763.76		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		763.76		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	19,323.69	35,182.34		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	19,323.69	35,182.34		
53	TOTAL LIABILITIES AND FUND BALANCE	19,323.69	35,946.10		



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



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



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



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



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



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



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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	122,194.61	118,736.95
1112 District Levy - Personal Property	554.02	3,242.52
1113 District Levy - Heavy Motor Vehicles	2.18	32.14
1114 District Levy - Pers Prop/Mobile Homes	3,356.79	3,619.96
1190 Penalties and Interest on Taxes	1,203.91	1,427.84
1510 Interest Earnings	1,741.07	3,634.16
1900 Other Revenue from Local Sources	0.00	53.19
1910 Rentals	0.00	1,461.00
3110 Direct State Aid	248,296.12	270,812.16
3115 State Spec Ed Allowable Cost Pymt to Districts	22,784.39	22,572.58
3120 State Guaranteed Tax Base Aid	131,474.70	147,131.70
3440 State HB20/SB417 Prop Tax Reimb	1,643.59	1,232.68
3444 State School Block Grant	19,708.08	19,857.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	552,959.46	593,814.74

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	298,795.23	304,597.92
2XX Personal Services - Employee Benefits	47,992.98	48,279.56
3XX Purchased Professional and Technical Services	1,126.25	4,438.69
4XX Purchased Property Services	2,326.40	2,610.04
5XX Other Purchased Services	627.21	899.16
6XX Supplies and Materials	35,198.80	21,732.72
21XX Support Services - Students		
1XX Personal Services - Salaries	14,336.95	0.00
2XX Personal Services - Employee Benefits	3,608.28	1,080.00
5XX Other Purchased Services	35.00	0.00
6XX Supplies and Materials	1,754.44	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	6,621.59
2XX Personal Services - Employee Benefits	0.00	1,268.02
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	12,949.04
2XX Personal Services - Employee Benefits	0.00	1,929.33
6XX Supplies and Materials	0.00	666.50
23XX Support Services - General Administration		
1XX Personal Services - Salaries	17,380.28	15,894.24



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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	3,174.04	3,090.53
		3XX	Purchased Professional and Technical Services	0.00	103.12
		5XX	Other Purchased Services	2,017.75	2,789.74
		6XX	Supplies and Materials	311.95	300.81
		8XX	Other Expenditures	500.00	922.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	0.00	3,178.84
		2XX	Personal Services - Employee Benefits	0.00	639.61
		6XX	Supplies and Materials	0.00	75.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	9,994.88	16,502.32
		2XX	Personal Services - Employee Benefits	2,092.85	3,051.72
		3XX	Purchased Professional and Technical Services	2,439.98	2,867.54
		5XX	Other Purchased Services	369.08	347.40
		6XX	Supplies and Materials	496.15	1,542.96
		8XX	Other Expenditures	37.50	100.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	15,298.32	18,992.47
		2XX	Personal Services - Employee Benefits	2,044.40	2,107.89
		3XX	Purchased Professional and Technical Services	187.85	25.00
		4XX	Purchased Property Services	24,095.94	31,496.86
		5XX	Other Purchased Services	4,065.00	3,101.53
		6XX	Supplies and Materials	2,224.58	4,353.83
		7XX	Property and Equipment Acquisition	0.00	6,456.00
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	0.00	80.65
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	0.00	7,059.30
		7XX	Property and Equipment Acquisition	0.00	1,500.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	12,642.59	14,860.87
		2XX	Personal Services - Employee Benefits	2,498.13	2,230.64
		5XX	Other Purchased Services	0.00	12.00
		6XX	Supplies and Materials	959.26	150.92
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	9,863.61	15,547.78
		2XX	Personal Services - Employee Benefits	636.41	1,036.95



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,611.30	1,723.92
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,864.61	2,169.59
		2XX	Personal Services - Employee Benefits	16.51	20.89
		5XX	Other Purchased Services	371.00	381.00
		6XX	Supplies and Materials	0.00	578.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	9,606.92	9,653.43
		2XX	Personal Services - Employee Benefits	85.06	92.94
		3XX	Purchased Professional and Technical Services	275.00	0.00
		4XX	Purchased Property Services	0.00	809.60
		5XX	Other Purchased Services	546.28	549.99
		6XX	Supplies and Materials	3,770.24	6,703.41
		8XX	Other Expenditures	45.00	100.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	9,680.22	0.00
		2XX	Personal Services - Employee Benefits	3,319.08	0.00
		6XX	Supplies and Materials	809.52	1,023.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>551,132.83</u>	<u>591,297.42</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0071-59839512

05 Carbon County
0071 Fromberg Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					54,206.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					593,814.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					591,297.42	(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	8,746.78	Less Last Year	0.00	(4b)	8,746.78	
					8,746.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					65,471.02	(5)



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FY2005-06

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05 Carbon County
0071 Fromberg Elem

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	12,593.43	10,007.79
1112	District Levy - Personal Property	47.82	314.57
1113	District Levy - Heavy Motor Vehicles	0.23	2.72
1114	District Levy - Pers Prop/Mobile Homes	239.04	340.29
1190	Penalties and Interest on Taxes	82.35	107.02
1510	Interest Earnings	628.78	1,203.13
1900	Other Revenue from Local Sources	1,052.00	1,322.77
2220	County On-Schedule Trans Reimb	8,809.20	7,347.60
3210	State On-Schedule Trans Reimb	7,770.64	7,347.60
3440	State HB20/SB417 Prop Tax Reimb	404.02	205.07
3444	State School Block Grant	1,208.69	1,217.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		32,836.20	29,416.44

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	6,299.19	6,357.69
2XX	Personal Services - Employee Benefits	1,139.44	1,529.35
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,848.00	2,919.37
2XX	Personal Services - Employee Benefits	450.33	975.71
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	10,009.34	10,316.26
2XX	Personal Services - Employee Benefits	1,078.54	1,631.94
3XX	Purchased Professional and Technical Services	230.32	339.94
4XX	Purchased Property Services	1,085.49	953.68
5XX	Other Purchased Services	1,755.09	1,633.50
6XX	Supplies and Materials	4,204.12	5,084.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		28,099.86	31,741.48



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05 Carbon County
0071 Fromberg Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						36,494.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,416.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						31,741.48	(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)						34,169.71	(5)



Trustees' Financial Summary

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05 Carbon County
0071 Fromberg Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	12,621.40	14,690.21
1112 District Levy - Personal Property	53.51	370.73
1113 District Levy - Heavy Motor Vehicles	0.23	4.03
1114 District Levy - Pers Prop/Mobile Homes	308.46	410.86
1190 Penalties and Interest on Taxes	111.23	133.79
1510 Interest Earnings	1,942.80	3,716.30
1910 Rentals	1,551.16	2,650.50
3440 State HB20/SB417 Prop Tax Reimb	319.76	273.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,908.55	22,250.09

Schedule of Changes Worksheet

Beginning Fund Balance	91,000.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,250.09	(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)	113,250.91	(5)



Trustees' Financial Summary

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05 Carbon County
0071 Fromberg Elem

12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	242.02	366.34
1611 National School Lunch Program	18,348.20	19,630.42
1613 Special Milk Program	19.50	19.70
1622 Breakfast Sales	339.80	0.00
1632 Daily Adult Sales	3,576.50	4,334.59
1910 Rentals	1,120.00	1,400.00
3220 State Food Services Match	184.87	0.00
4550 Federal Child Nutrition	17,202.11	23,954.91
525 Migrant Education		
4550 Federal Child Nutrition	678.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,711.00	49,705.96

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	9,617.53	31,527.00
2XX Personal Services - Employee Benefits	501.30	8,722.84
3XX Purchased Professional and Technical Services	178.00	48.00
4XX Purchased Property Services	230.87	63.00
5XX Other Purchased Services	0.00	235.00
6XX Supplies and Materials	21,568.31	28,169.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,096.01	68,764.90



Trustees' Financial Summary

FY2005-06

Submit ID: 0071-59839512

05 Carbon County
0071 Fromberg Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					16,858.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					49,705.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					68,764.90	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-2,199.97	(5)



Trustees' Financial Summary

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05 Carbon County
0071 Fromberg Elem

14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	951.40	2,226.81
1900	Other Revenue from Local Sources	0.00	2.01
2240	County Retirement Distribution	71,441.74	68,549.34
6100	Material Prior Period Revenue Adjustments	2,113.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>74,506.24</u>	<u>70,778.16</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	43,475.24	44,443.67
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,086.05	0.00
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	0.00	966.15
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	0.00	1,889.39
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	3,445.40	3,246.76
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	0.00	463.82
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	1,723.16	2,854.69
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	2,225.93	2,771.18
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	1,456.38	1,505.24
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,839.52	2,168.34
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	1,435.17	2,268.57
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	271.30	316.56



Trustees' Financial Summary

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05 Carbon County
0071 Fromberg Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,397.83	1,408.53
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,807.86	4,600.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>62,163.84</u>	<u>68,902.98</u>

Schedule of Changes Worksheet

Beginning Fund Balance					55,650.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					70,778.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					68,902.98	(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)					57,525.84	(5)



Trustees' Financial Summary

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05 Carbon County
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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
093 Comp for loss of 1993 wrecked van	
5200 Sale or Compensation for Loss of Assets	1,600.00
363 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	1,517.81
525 Migrant Education	
4250 Title I, Part C, Migrant Education	13,837.83
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	454.85
525 Subtotal	14,292.68
625 Migrant Education	
4250 Title I, Part C, Migrant Education	31,271.98
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	2,067.08
625 Subtotal	33,339.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,749.55

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

PRC Program Function Object	2006 Value
363 Energy Cost Relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,517.81
525 Migrant Education	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	4,116.45
2XX Personal Services - Employee Benefits	467.65
5XX Other Purchased Services	126.77
6XX Supplies and Materials	476.66
21XX Support Services - Students	
1XX Personal Services - Salaries	280.00
2XX Personal Services - Employee Benefits	31.81
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2,418.20
2XX Personal Services - Employee Benefits	274.72



Trustees' Financial Summary

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05 Carbon County 0071 Fromberg Elem

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2006 Value
425	Title I, Part C, Migrant Education			
	221X	Improvement of Instruction Services		
		5XX	Other Purchased Services	957.69
	23XX	Support Services - General Administration		
		3XX	Purchased Professional and Technical Services	600.00
	26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	278.43
		2XX	Personal Services - Employee Benefits	31.63
		4XX	Purchased Property Services	1,336.00
		6XX	Supplies and Materials	200.00
	27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	387.50
		2XX	Personal Services - Employee Benefits	44.02
		4XX	Purchased Property Services	998.00
	31XX	Food Services		
		1XX	Personal Services - Salaries	449.20
		2XX	Personal Services - Employee Benefits	51.03
		4XX	Purchased Property Services	280.00
		6XX	Supplies and Materials	32.07
	525 Subtotal			13,837.83
625	Migrant Education			
425	Title I, Part C, Migrant Education			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	8,482.75
		2XX	Personal Services - Employee Benefits	901.56
		6XX	Supplies and Materials	672.87
	21XX	Support Services - Students		
		1XX	Personal Services - Salaries	112.00
		2XX	Personal Services - Employee Benefits	11.90
		5XX	Other Purchased Services	40.05
	221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries	4,440.00
		2XX	Personal Services - Employee Benefits	471.89
		5XX	Other Purchased Services	3,829.68
	23XX	Support Services - General Administration		
		3XX	Purchased Professional and Technical Services	500.00
	26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	94.50
		2XX	Personal Services - Employee Benefits	10.04



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
425 Title I, Part C, Migrant Education	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,200.00
6XX Supplies and Materials	150.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	1,018.75
2XX Personal Services - Employee Benefits	108.27
4XX Purchased Property Services	2,650.50
31XX Food Services	
1XX Personal Services - Salaries	1,640.50
2XX Personal Services - Employee Benefits	174.36
4XX Purchased Property Services	1,400.00
6XX Supplies and Materials	1,362.36
	31,271.98
625 Subtotal	
	31,271.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 46,627.62



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					3,843.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,749.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					46,627.62	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,965.84	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
093 Comp for loss of 1993 wrecked van	1,600.00	0.00	1,600.00
363 Energy Cost Relief	1,517.81	1,517.81	0.00
525 Migrant Education	14,292.68	13,837.83	454.85
625 Migrant Education	33,339.06	31,271.98	2,067.08
Total	<u>50,749.55</u>	<u>46,627.62</u>	<u>4,121.93</u>



Trustees' Financial Summary

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05 Carbon County
0071 Fromberg Elem

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1112 District Levy - Personal Property	0.17	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.10	0.48
1190 Penalties and Interest on Taxes	0.19	0.37
1340 Fees for Adult Education	0.00	195.00
1510 Interest Earnings	48.72	100.28
3440 State HB20/SB417 Prop Tax Reimb	26.29	117.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75.47	413.82

Schedule of Changes Worksheet

Beginning Fund Balance	2,532.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	413.82	(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)	2,945.89	(5)



Trustees' Financial Summary

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05 Carbon County
0071 Fromberg Elem

20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	164.32	408.91
1910 Rentals	0.00	2,280.00
5200 Sale or Compensation for Loss of Assets	0.00	7,613.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	164.32	10,301.91

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	640.25	8,881.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	640.25	8,881.62

Schedule of Changes Worksheet

Beginning Fund Balance	8,399.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,301.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,881.62	(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)	9,820.09	(5)



Trustees' Financial Summary

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05 Carbon County
0071 Fromberg Elem

21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	45.19	83.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45.19	83.77

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	143.14
2XX Personal Services - Employee Benefits	0.00	0.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	144.02

Schedule of Changes Worksheet

Beginning Fund Balance	2,335.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	144.02	(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)	2,274.90	(5)



Trustees' Financial Summary

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0071 Fromberg Elem

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	78.48	211.95
3281 State Technology Aid	2,414.55	3,779.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,493.03	3,991.51

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	0.00	1,245.99
6XX Supplies and Materials	0.00	3,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,545.99

Schedule of Changes Worksheet

Beginning Fund Balance	4,061.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,991.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,545.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	3,507.46	(5)



Trustees' Financial Summary

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05 Carbon County
0071 Fromberg Elem

29 - Flexibility Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	201.03	522.49
3445	State Combined Fund School Block Grant	4,478.71	4,512.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,679.74	5,035.24

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		
6XX	Supplies and Materials	0.00	1,049.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	1,049.00

Schedule of Changes Worksheet

Beginning Fund Balance				11,993.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,035.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,049.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				15,979.30	(5)



Trustees' Financial Summary

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05 Carbon County
0071 Fromberg Elem

60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	350.78	695.02
1900 Other Revenue from Local Sources	0.00	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	350.78	1,195.02

Schedule of Changes Worksheet

Beginning Fund Balance	18,128.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,195.02	(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)	19,323.69	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	4,818.90	4,599.35
1112 District Levy - Personal Property	22.49	126.65
1113 District Levy - Heavy Motor Vehicles	0.09	1.24
1114 District Levy - Pers Prop/Mobile Homes	134.57	143.92
1190 Penalties and Interest on Taxes	49.52	57.70
1510 Interest Earnings	694.33	1,186.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,719.90	6,115.16

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		
7XX Property and Equipment Acquisition	9,535.00	0.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	459.77	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,994.77	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	29,067.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,115.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,182.34	(5)



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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	11,715.34	13,882.73
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	305,806.92	322,043.61
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	20,275.43	4,229.80
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	359.44	819.48
XX	XXX 26XX	41X Energy Utility Services	17,690.10	18,768.24
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	9,535.00	1,500.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,674.23
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,674.23

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,223.99
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	22,570.65
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	35,563.08
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%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	14,860.87	0.00	0.00	0.00	
280	1XXX	2XX	2,230.64	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	12.00	0.00	0.00	0.00	
280	1XXX	6XX	150.92	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	15,547.78	0.00	0.00	0.00	
280	21XX	2XX	1,036.95	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,723.92	0.00	0.00	0.00	
Totals			35,563.08	0.00	0.00	0.00	35,563.08



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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 FY06.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	11,393.15	0.00	0.00	0.00	11,393.15
Buildings	451,491.18	0.00	0.00	0.00	451,491.18
Machinery And Equipment	193,131.32	0.00	0.00	0.00	193,131.32
Totals at historical cost	656,015.65	0.00	0.00	0.00	656,015.65
Governmental activities, capital assets, net	656,015.65	0.00	0.00	0.00	656,015.65

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	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-
Governmental Activities *							
Compensated	2,335.15	0.00	0.00	0.00	2,335.15	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	2,335.15	0.00	0.00	0.00	2,335.15	0.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.