



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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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FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

PRC	Title	Project Type	Project Number	CFDA #
271	Aggregate Reim/Indirects	LOCAL		Local
310	Vo Ed Agriculture	STATE	STATE	State
363	State Energy Assistance	STATE	FY 05-06	
412	Rural Education Achievement Program	FEDERAL	S358A050673	84.358A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	0500728105B6	84.048A
520	Title I, Part A, Improving Basic Programs	FEDERAL	0500723105	84.010A
530	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500721405	84.367
531	Title II, Part D, Ed Technology	FEDERAL	0500726005	84.318
533	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500721605	84.186A
535	Title V, Part A, Innovative Programs	FEDERAL	0500723905	84.298
620	Title I Improving Basic Programs	FEDERAL	0500723106	84.010A
630	Title II Part A, Teacher/Principal Train/Recruit	FEDERAL	0500721406	84.367
631	Title II, Part D, Ed Technology	FEDERAL	0500726006	84.318
633	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500721606	84.186A
635	Title V, Part A, Innovative Programs	FEDERAL	0500723906	84.298



Trustees' Financial Summary

FY2005-06

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05 Carbon County

0072 Fromberg H S

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)	50,557.21	38,559.76	66,359.11	
02	Taxes Receivable - Real and Personal (120-149)	16,290.21	1,294.83	930.72	
03	Taxes Receivable - Protested (150-159)	5,668.26	354.21	300.22	
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)	1,461.00			
20	TOTAL ASSETS AND OTHER DEBITS	73,976.68	40,208.80	67,590.05	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21,958.47	1,649.04	1,230.94	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	21,958.47	1,649.04	1,230.94	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	10,277.31			
48	Fund Balance for Budget (961-970)	41,740.90	38,559.76	66,359.11	
52	TOTAL FUND BALANCE/EQUITY	52,018.21	38,559.76	66,359.11	
53	TOTAL LIABILITIES AND FUND BALANCE	73,976.68	40,208.80	67,590.05	



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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)	16,413.26	44,014.16	44,535.91	2,677.41
02	Taxes Receivable - Real and Personal (120-149)	37.69			3.05
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,882.50	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,450.95	44,014.16	46,418.41	2,680.46
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	37.69		35,254.68	3.05
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	37.69		35,254.68	3.05
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,437.53	
48	Fund Balance for Budget (961-970)	16,413.26	44,014.16	9,726.20	2,677.41
52	TOTAL FUND BALANCE/EQUITY	16,413.26	44,014.16	11,163.73	2,677.41
53	TOTAL LIABILITIES AND FUND BALANCE	16,450.95	44,014.16	46,418.41	2,680.46



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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)	11,924.76		9,009.65	2,354.17
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)			809.00	
20	TOTAL ASSETS AND OTHER DEBITS	11,924.76		9,818.65	2,354.17
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)	11,924.76		9,818.65	2,354.17
52	TOTAL FUND BALANCE/EQUITY	11,924.76		9,818.65	2,354.17
53	TOTAL LIABILITIES AND FUND BALANCE	11,924.76		9,818.65	2,354.17



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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)	560.65	19,373.33		
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	560.65	19,373.33		
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)	560.65	19,373.33		
52	TOTAL FUND BALANCE/EQUITY	560.65	19,373.33		
53	TOTAL LIABILITIES AND FUND BALANCE	560.65	19,373.33		



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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)		152,014.50		
02	Taxes Receivable - Real and Personal (120-149)		1,368.41		
03	Taxes Receivable - Protested (150-159)		463.73		
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		153,846.64		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,832.14		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,832.14		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		152,014.50		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		152,014.50		
53	TOTAL LIABILITIES AND FUND BALANCE		153,846.64		



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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				



Trustees' Financial Summary

FY2005-06

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05 Carbon County

0072 Fromberg H S

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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)	32,134.41		18,447.36	
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	32,134.41		18,447.36	
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	32,134.41		18,447.36	
53	TOTAL LIABILITIES AND FUND BALANCE	32,134.41		18,447.36	



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	174,414.58	169,915.28
1112 District Levy - Personal Property	1,777.63	5,320.78
1113 District Levy - Heavy Motor Vehicles	544.80	510.95
1114 District Levy - Pers Prop/Mobile Homes	2,916.70	3,356.78
1190 Penalties and Interest on Taxes	1,028.61	1,547.36
1510 Interest Earnings	2,029.92	3,013.20
1900 Other Revenue from Local Sources	1,772.00	1,002.85
1910 Rentals	0.00	1,461.00
3110 Direct State Aid	237,507.86	240,131.53
3115 State Spec Ed Allowable Cost Pymt to Districts	17,855.48	13,334.56
3120 State Guaranteed Tax Base Aid	105,279.90	108,832.40
3440 State HB20/SB417 Prop Tax Reimb	2,267.60	1,700.68
3444 State School Block Grant	16,741.90	16,869.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	564,136.98	566,996.51

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		
1XX Personal Services - Salaries	152,018.25	162,678.92
2XX Personal Services - Employee Benefits	31,222.32	29,190.59
3XX Purchased Professional and Technical Services	3,899.49	12,911.41
4XX Purchased Property Services	2,885.40	3,435.55
5XX Other Purchased Services	777.57	1,754.25
6XX Supplies and Materials	24,426.62	28,402.16
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,080.00	1,080.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	6,400.66	7,161.38
2XX Personal Services - Employee Benefits	1,262.70	1,287.36
5XX Other Purchased Services	99.00	0.00
6XX Supplies and Materials	104.16	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	7,736.40	12,942.88
2XX Personal Services - Employee Benefits	1,287.20	1,960.49
6XX Supplies and Materials	1,003.81	1,012.75
23XX Support Services - General Administration		
1XX Personal Services - Salaries	24,728.17	24,461.31
2XX Personal Services - Employee Benefits	7,106.63	3,219.77



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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			
		3XX	Purchased Professional and Technical Services	15.00	339.61
		5XX	Other Purchased Services	3,117.14	4,259.25
		6XX	Supplies and Materials	281.94	446.43
		8XX	Other Expenditures	1,163.00	1,523.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	32,520.44	27,925.72
		2XX	Personal Services - Employee Benefits	4,611.28	7,053.03
		3XX	Purchased Professional and Technical Services	0.00	30.00
		5XX	Other Purchased Services	614.83	0.00
		6XX	Supplies and Materials	160.85	160.88
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	9,975.71	16,375.22
		2XX	Personal Services - Employee Benefits	2,112.71	3,120.54
		3XX	Purchased Professional and Technical Services	3,007.90	3,106.04
		5XX	Other Purchased Services	533.92	432.13
		6XX	Supplies and Materials	1,958.08	1,327.67
		8XX	Other Expenditures	37.50	100.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	21,936.18	21,440.18
		2XX	Personal Services - Employee Benefits	4,858.24	4,461.12
		3XX	Purchased Professional and Technical Services	2,382.93	2,516.12
		4XX	Purchased Property Services	46,095.15	49,148.68
		5XX	Other Purchased Services	5,529.00	5,083.84
		6XX	Supplies and Materials	15,811.36	11,881.56
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	0.00	124.53
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	0.00	10,104.41
		7XX	Property and Equipment Acquisition	30,396.45	1,638.22
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	11,992.47	13,988.52
		2XX	Personal Services - Employee Benefits	2,516.45	2,576.36
		3XX	Purchased Professional and Technical Services	0.00	34.00
		5XX	Other Purchased Services	0.00	89.31
		6XX	Supplies and Materials	283.31	114.98
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	5,869.28	5,403.77
		2XX	Personal Services - Employee Benefits	1,230.37	1,438.95



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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	827.04	808.56
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	22,204.16	22,477.33
		2XX	Personal Services - Employee Benefits	4,417.05	4,465.62
		4XX	Purchased Property Services	0.00	113.50
		5XX	Other Purchased Services	290.00	1,202.96
		6XX	Supplies and Materials	1,385.76	2,353.32
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	4,657.99	5,398.43
		2XX	Personal Services - Employee Benefits	50.59	61.74
		5XX	Other Purchased Services	946.46	1,027.48
		6XX	Supplies and Materials	1,177.54	578.00
		8XX	Other Expenditures	650.00	632.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	24,742.75	26,830.17
		2XX	Personal Services - Employee Benefits	268.73	306.81
		3XX	Purchased Professional and Technical Services	625.00	700.00
		4XX	Purchased Property Services	0.00	1,285.76
		5XX	Other Purchased Services	694.20	1,694.09
		6XX	Supplies and Materials	9,608.14	5,346.73
		8XX	Other Expenditures	1,500.00	1,750.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	9,229.88	0.00
		2XX	Personal Services - Employee Benefits	2,921.75	956.91
		4XX	Purchased Property Services	344.00	405.63
		6XX	Supplies and Materials	493.16	188.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>562,084.07</u>	<u>566,326.31</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					88,474.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					566,996.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					566,326.31	(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	10,277.31	Less Last Year	47,403.45	(4b)	-37,126.14	
					-37,126.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,018.21	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	18,034.00	10,859.85
1112 District Levy - Personal Property	181.31	433.85
1113 District Levy - Heavy Motor Vehicles	56.62	31.95
1114 District Levy - Pers Prop/Mobile Homes	285.42	287.97
1190 Penalties and Interest on Taxes	100.39	139.27
1510 Interest Earnings	720.56	1,374.06
1900 Other Revenue from Local Sources	200.00	0.00
2220 County On-Schedule Trans Reimb	8,630.99	7,347.60
3210 State On-Schedule Trans Reimb	7,770.64	7,347.60
3440 State HB20/SB417 Prop Tax Reimb	467.34	350.51
3444 State School Block Grant	1,473.35	1,484.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,920.62	29,657.21

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	6,299.18	6,357.69
2XX Personal Services - Employee Benefits	1,137.05	1,495.38
25XX Support Services - Business		
1XX Personal Services - Salaries	1,848.00	2,919.37
2XX Personal Services - Employee Benefits	449.62	970.53
27XX Student Transportation Services		
1XX Personal Services - Salaries	9,794.22	10,499.08
2XX Personal Services - Employee Benefits	1,066.84	1,624.45
3XX Purchased Professional and Technical Services	284.21	300.02
4XX Purchased Property Services	2,341.58	952.19
5XX Other Purchased Services	2,056.08	1,914.22
6XX Supplies and Materials	5,538.58	6,953.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,815.36	33,986.74



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					42,889.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,657.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,986.74	(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)					38,559.76	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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	9,433.77	9,019.22
1112	District Levy - Personal Property	97.96	284.29
1113	District Levy - Heavy Motor Vehicles	29.29	27.06
1114	District Levy - Pers Prop/Mobile Homes	167.65	193.51
1190	Penalties and Interest on Taxes	72.07	95.23
1510	Interest Earnings	1,288.88	2,220.52
3440	State HB20/SB417 Prop Tax Reimb	722.65	541.99

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

11,812.27 12,381.82

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	3,300.00	0.00

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

3,300.00 0.00

Schedule of Changes Worksheet

Beginning Fund Balance	53,977.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,381.82	(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)	66,359.11	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	107.47	54.20
1112 District Levy - Personal Property	2.92	0.49
1114 District Levy - Pers Prop/Mobile Homes	12.08	8.90
1190 Penalties and Interest on Taxes	27.31	19.92
1510 Interest Earnings	303.56	593.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	453.34	676.75

Schedule of Changes Worksheet

Beginning Fund Balance	15,736.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	676.75	(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)	16,413.26	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	743.52	1,668.23
2240 County Retirement Distribution	51,889.36	52,450.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	52,632.88	54,118.52

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

PRC Program Function Object	2005 Value	2006 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	280.71	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	21,656.27	23,246.53
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	911.83	1,011.40
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,102.12	1,827.92
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,457.27	4,352.57
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,669.98	3,943.95
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,684.39	2,745.17
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,124.99	3,028.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,395.27	1,482.79
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,708.43	1,975.60
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	836.13	763.17
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,163.17	3,174.47



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	50.84
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	663.57	762.42
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	3,524.81	3,789.24
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	1,314.87	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				50,493.81	52,154.07

Schedule of Changes Worksheet

Beginning Fund Balance					42,049.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					54,118.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					52,154.07	(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)					44,014.16	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
310 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	1,214.51
363 State Energy Assistance	
3630 OTO State Energy Cost Relief & Transportation	752.19
412 Rural Education Achievement Program	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,882.50
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,566.47
520 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	5,699.79
530 Title II, Part A, Teacher/Principal Train/Recruit	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	5,033.18
533 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	238.82
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	7.17
533 Subtotal	245.99
620 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	46,191.85
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	3,387.03
620 Subtotal	49,578.88
630 Title II Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,797.30
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	368.00
630 Subtotal	4,165.30
631 Title II, Part D, Ed Technology	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	500.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	26.85
631 Subtotal	526.85
633 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	800.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	42.96
633 Subtotal	842.96



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
635 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	510.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	27.39
	537.39
635 Subtotal	537.39
 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	 75,046.01

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

PRC Program Function Object	2006 Value
271 Aggregate Reim/Indirects	
271 State and Federal Aggregate of Reimbursements/Indirect C	
1XXX Instruction	
6XX Supplies and Materials	3,385.00
310 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	1,214.51
363 State Energy Assistance	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	752.19
412 Rural Education Achievement Program	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,882.50
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	1,500.00
6XX Supplies and Materials	2,777.47
8XX Other Expenditures	289.00
	4,566.47
451 Subtotal	4,566.47



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
520 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	5,656.56
2XX Personal Services - Employee Benefits	2,538.03
6XX Supplies and Materials	98.00
	8,292.59
520 Subtotal	
530 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	75.00
5XX Other Purchased Services	1,525.98
6XX Supplies and Materials	3,282.20
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	50.00
24XX Support Services - School Administration	
5XX Other Purchased Services	100.00
	5,033.18
530 Subtotal	
533 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	238.82
620 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	39,337.03
2XX Personal Services - Employee Benefits	13,813.21
6XX Supplies and Materials	41.61
	53,191.85
620 Subtotal	
630 Title II Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	1,297.30
8XX Other Expenditures	2,500.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting 1XXX Instruction	
630 Subtotal	3,797.30
631 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology 1XXX Instruction 3XX Purchased Professional and Technical Services	500.00
633 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie 1XXX Instruction 3XX Purchased Professional and Technical Services	800.00
635 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs 1XXX Instruction 3XX Purchased Professional and Technical Services	510.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 84,164.41



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					18,844.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					75,046.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					84,164.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	1,437.53	Less Last Year	0.00	(4b)	1,437.53	
					1,437.53	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,163.73	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
271 Aggregate Reim/Indirects	0.00	3,385.00	-3,385.00
310 Vo Ed Agriculture	1,214.51	1,214.51	0.00
363 State Energy Assistance	752.19	752.19	0.00
412 Rural Education Achievement Program	1,882.50	1,882.50	0.00
451 Vo Ed Carl Perkins Basic Grant	4,566.47	4,566.47	0.00
520 Title I, Part A, Improving Basic Programs	5,699.79	8,292.59	-2,592.80
530 Title II, Part A, Teacher/Principal Train/Recruit	5,033.18	5,033.18	0.00
533 Title IV, Part A, Safe & Drug-Free	245.99	238.82	7.17
620 Title I Improving Basic Programs	49,578.88	53,191.85	-3,612.97
630 Title II Part A, Teacher/Principal Train/Recruit	4,165.30	3,797.30	368.00
631 Title II, Part D, Ed Technology	526.85	500.00	26.85
633 Title IV, Part A, Safe & Drug-Free	842.96	800.00	42.96
635 Title V, Part A, Innovative Programs	537.39	510.00	27.39
Total	<u>75,046.01</u>	<u>84,164.41</u>	<u>-9,118.40</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	0.06	0.00
1112 District Levy - Personal Property	0.16	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.13	0.69
1190 Penalties and Interest on Taxes	0.22	0.52
1340 Fees for Adult Education	520.00	275.00
1510 Interest Earnings	64.67	106.65
3440 State HB20/SB417 Prop Tax Reimb	46.05	34.54

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

631.29	417.40
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	360.00
2XX Personal Services - Employee Benefits	0.00	50.14
3XX Purchased Professional and Technical Services	892.50	360.00

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

892.50	770.14
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Schedule of Changes Worksheet

Beginning Fund Balance					3,030.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					417.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					770.14	(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)					2,677.41	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	203.63	434.28
1982 Summer Session - Driver's Education Fees	2,250.00	1,875.00
3260 State Driver's Education Reimbursement	1,339.75	1,295.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,793.38	3,604.74

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	1,970.50	0.00
2XX Personal Services - Employee Benefits	3.33	0.00
6XX Supplies and Materials	183.14	0.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	372.39	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,921.50
2XX Personal Services - Employee Benefits	0.00	11.78
6XX Supplies and Materials	0.00	315.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,529.36	2,248.83



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

18 - Traffic Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						10,568.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,604.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,248.83	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,924.76	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	141.81	397.25
1910 Rentals	3,140.00	3,047.23
5200 Sale or Compensation for Loss of Assets	0.00	7,624.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,281.81	11,069.21

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	0.00	9,948.48
6XX Supplies and Materials	0.00	419.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	10,367.98

Schedule of Changes Worksheet

Beginning Fund Balance	9,117.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,069.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,367.98	(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)	9,818.65	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	56.74	87.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56.74	87.60

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	260.90	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	260.90	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	143.02
2XX Personal Services - Employee Benefits	0.00	0.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	521.80	143.90

Schedule of Changes Worksheet

Beginning Fund Balance	2,410.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	143.90	(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)	2,354.17	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	69.83	134.28
3281 State Technology Aid	2,277.43	3,276.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,347.26	3,411.09

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	462.50
6XX Supplies and Materials	0.00	6,002.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	6,465.38

Schedule of Changes Worksheet

Beginning Fund Balance	3,614.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,411.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,465.38	(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)
	560.65	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

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29 - Flexibility Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	219.27	622.57
3445	State Combined Fund School Block Grant	5,500.63	5,542.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,719.90	6,165.00

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	92.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	92.98

Schedule of Changes Worksheet

Beginning Fund Balance				13,301.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,165.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				92.98	(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)				19,373.33	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

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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	14,407.24	13,918.69
1112	District Levy - Personal Property	147.70	437.01
1113	District Levy - Heavy Motor Vehicles	44.78	41.81
1114	District Levy - Pers Prop/Mobile Homes	250.73	287.53
1190	Penalties and Interest on Taxes	104.37	137.68
1510	Interest Earnings	2,441.71	5,243.75

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,396.53	20,066.47
--	--	-----------	-----------

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	885.65	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		885.65	0.00
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Schedule of Changes Worksheet

Beginning Fund Balance		132,833.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		20,066.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	885.65	(4b)	-885.65
			-885.65 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		152,014.50	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

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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	618.49	1,160.19
1920	Contributions/Donations from Private Sources	0.00	300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		618.49	1,460.19

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
870 Student Scholarships	1,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,500.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance				30,674.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,460.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				32,134.41	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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	48,874.16	49,548.37
6100	Material Prior Period Revenue Adjustments	278.85	239.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		49,153.01	49,788.36

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	47,135.20	47,439.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		47,135.20	47,439.47

Schedule of Changes Worksheet

Beginning Fund Balance		16,098.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		49,788.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		47,439.47	(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)		18,447.36	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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	11,317.34	13,118.71
XX	39X 1XXX	112 Certified Teacher Staff Salaries	20,018.71	20,119.33
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	181,187.30	192,335.80
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	2,486.77	4,401.83
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	534.54	1,210.65
XX	XXX 26XX	41X Energy Utility Services	25,063.31	31,599.86
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	31,282.10	1,638.22
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,351.63
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,351.63

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,450.19
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,586.23
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	24,454.45
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: 83%



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	13,988.52	0.00	0.00	0.00	
280	1XXX	2XX	2,576.36	0.00	0.00	0.00	
280	1XXX	3XX	34.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	89.31	0.00	0.00	0.00	
280	1XXX	6XX	114.98	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	5,403.77	0.00	0.00	0.00	
280	21XX	2XX	1,438.95	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	808.56	0.00	0.00	0.00	
Totals			24,454.45	0.00	0.00	0.00	24,454.45



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

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: 0072-04344294

05 Carbon County

0072 Fromberg H S

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Buildings	284,101.30	0.00	3,742.31	0.00	287,843.61
Machinery And Equipment	197,776.10	0.00	0.00	0.00	197,776.10
Totals at historical cost	481,877.40	0.00	3,742.31	0.00	485,619.71
Governmental activities, capital assets, net	481,877.40	0.00	3,742.31	0.00	485,619.71

* 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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0072-04344294

05 Carbon County

0072 Fromberg H S

	(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	2,410.47	0.00	0.00	0.00	2,410.47	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	2,410.47	0.00	0.00	0.00	2,410.47	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.