



# Trustees' Financial Summary

**FY2011-12**

Submit ID: 0072-21092720

**05 Carbon County  
0072 Fromberg K-12**

**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 no later than September 15th. (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*

## Certification

**Business Manager/Clerk:** Tammy Schwend

**Phone #:** (406) 668-7755

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

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

**Chair, Board of Trustees:** Jerry Paugh

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

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

**County Superintendent:** Jerry Scott

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

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

## Software

Accounting Package: Black Mountain

For FY12 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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**05 Carbon County  
0072 Fromberg K-12**

## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
100	Local - BOOK GRANT	LOCAL		
200	INDIRECT COSTS	LOCAL		
329	Jobs for Montana Graduates	STATE	STATE	State
364	Weatherization & Deferred Main	STATE	STATE	
390	Vo Ed All Career & Tech Ed Programs	STATE	STATE	State
391	Vo Ed Carl Perkins Basic Grant	FEDERAL	2011-12	84.048A
420	Title I, Part A, Accountability	FEDERAL	2011-12	84.348A
421	Title I, Part A, Accountability	FEDERAL	2010-11	84.348A
425	Migrant Education	FEDERAL	2011-12	84.011
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	2011-12	84.186A
437	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	2011-12	84.358A



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	127,696.99	32,991.91	216,568.14	-952.52
02	Taxes Receivable - Real and Personal (120-149)	16,216.23	2,124.42		
03	Taxes Receivable - Protested (150-159)	14,943.59	1,363.39	1,000.23	
04	Receivables from Other Funds (160-179)	420.14			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	159,276.95	36,479.72	217,568.37	-952.52
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	31,159.82	3,487.81	1,000.23	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	31,159.82	3,487.81	1,000.23	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	128,117.13	32,991.91	216,568.14	-952.52
52	<b>TOTAL FUND BALANCE/EQUITY</b>	128,117.13	32,991.91	216,568.14	-952.52
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	159,276.95	36,479.72	217,568.37	-952.52



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,621.78	117,114.98	38,438.11	12,556.64
02	Taxes Receivable - Real and Personal (120-149)	13.80			126.71
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	18,635.58	117,114.98	38,438.11	12,683.35
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)			420.21	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	13.80			126.71
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	13.80		420.21	126.71
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	18,621.78	117,114.98	38,017.90	12,556.64
52	<b>TOTAL FUND BALANCE/EQUITY</b>	18,621.78	117,114.98	38,017.90	12,556.64
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	18,635.58	117,114.98	38,438.11	12,683.35



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,703.10		18,346.70	199.98
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	18,703.10		18,346.70	199.98
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	18,703.10		18,346.70	199.98
52	<b>TOTAL FUND BALANCE/EQUITY</b>	18,703.10		18,346.70	199.98
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	18,703.10		18,346.70	199.98



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Balance Sheet

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	769.81	589.81		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	0.07			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	769.88	589.81		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	769.88	589.81		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	769.88	589.81		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	769.88	589.81		



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,651.49	9,473.14		
02	Taxes Receivable - Real and Personal (120-149)		758.48		
03	Taxes Receivable - Protested (150-159)		838.89		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,651.49	11,070.51		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,597.37		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		1,597.37		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	7,651.49	9,473.14		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,651.49	9,473.14		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,651.49	11,070.51		



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,838.70		34,251.30	
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)			79,661.57	
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	30,838.70		113,912.87	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)			81,132.90	
35	<b>TOTAL LIABILITIES</b>			81,132.90	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	30,838.70		32,779.97	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	30,838.70		32,779.97	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	30,838.70		113,912.87	



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	47,114.22	40,480.17		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	47,114.22	40,480.17		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	47,114.22	40,480.17		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	47,114.22	40,480.17		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	47,114.22	40,480.17		



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Balance Sheet

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,133.04		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		1,133.04		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		1,133.04		
35	<b>TOTAL LIABILITIES</b>		1,133.04		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,133.04		



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	432,825.37	415,556.01
1190 Penalties and Interest on Taxes	2,594.64	1,710.62
1510 Interest Earnings	1,350.19	1,240.13
1900 Other Revenue from Local Sources	2,821.66	1,070.60
3110 Direct State Aid	446,182.16	502,905.07
3111 Quality Educator	60,459.75	57,798.00
3112 At Risk Student	0.00	2,524.47
3113 Indian Education For All	3,019.20	2,794.80
3114 American Indian Achievement Gap	400.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	25,261.31	18,969.30
3120 State Guaranteed Tax Base Aid	223,715.02	192,560.78
3444 State School Block Grant	39,869.55	39,869.55
3730 HB645 State Special Education Allowable Costs	1,172.18	0.00
6100 Material Prior Period Revenue Adjustments	796.74	0.00
7800 ARRA - State Fiscal Stabilization Fund	50,346.08	0.00
7810 Education Jobs Fund	42,083.07	589.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,332,896.92</b>	<b>1,237,789.15</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	507,114.47	516,048.23
2XX Personal Services - Employee Benefits	134,793.03	145,108.31
3XX Purchased Professional and Technical Services	0.00	1,000.00
4XX Purchased Property Services	3,099.68	6,452.53
5XX Other Purchased Services	288.00	613.00
6XX Supplies and Materials	39,617.48	26,306.32
810 Dues and Fees	0.00	474.80
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	21,145.44	21,698.28
2XX Personal Services - Employee Benefits	4,225.92	4,612.04
3XX Purchased Professional and Technical Services	948.60	897.85
5XX Other Purchased Services	4,067.51	943.36
6XX Supplies and Materials	2,312.50	3,160.14
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	21,145.43	21,698.28
2XX Personal Services - Employee Benefits	4,225.92	4,611.92
6XX Supplies and Materials	4,340.45	1,541.48
<b>23XX Support Services - General Administration</b>		



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	48,750.00	57,360.31
			2XX Personal Services - Employee Benefits	12,132.40	13,711.92
			3XX Purchased Professional and Technical Services	8,055.50	14,122.45
			4XX Purchased Property Services	132.60	0.00
			5XX Other Purchased Services	2,947.42	5,983.97
			6XX Supplies and Materials	6,901.26	11,669.25
			810 Dues and Fees	2,250.00	2,896.67
			8XX Other Expenditures	16.08	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	25,270.63	23,460.03
			2XX Personal Services - Employee Benefits	7,579.78	8,672.06
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	3,671.71	12,799.40
			2XX Personal Services - Employee Benefits	25.34	64.05
			3XX Purchased Professional and Technical Services	21,281.00	24,872.00
			5XX Other Purchased Services	125.00	910.31
			6XX Supplies and Materials	46.10	408.11
			810 Dues and Fees	0.00	573.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	61,036.57	49,527.20
			2XX Personal Services - Employee Benefits	15,301.53	14,074.29
			3XX Purchased Professional and Technical Services	7,117.47	13,084.87
			4XX Purchased Property Services	58,248.99	57,114.92
			5XX Other Purchased Services	15,717.14	15,351.37
			6XX Supplies and Materials	14,088.09	12,497.34
		<b>27XX Student Transportation Services</b>			
			6XX Supplies and Materials	0.00	18.00
			810 Dues and Fees	0.00	260.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	30,875.38	44,327.57
			2XX Personal Services - Employee Benefits	13,652.00	744.26
			6XX Supplies and Materials	601.90	0.00
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	80.00	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	2,286.11	2,086.11
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	3,019.20	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	28,798.02	29,550.96
			2XX Personal Services - Employee Benefits	8,284.09	9,152.44
			4XX Purchased Property Services	94.74	363.75
			6XX Supplies and Materials	739.26	1,172.35
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	12,362.50	16,023.41
			2XX Personal Services - Employee Benefits	405.49	199.19
			5XX Other Purchased Services	762.28	0.00
			6XX Supplies and Materials	2,657.03	3,877.74
			810 Dues and Fees	525.00	270.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services	1,771.50	0.00
			6XX Supplies and Materials	473.65	0.00
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	29,039.23	26,673.35
			2XX Personal Services - Employee Benefits	725.95	572.05
			5XX Other Purchased Services	2,959.09	2,303.75
			6XX Supplies and Materials	13,771.63	10,573.93
			810 Dues and Fees	2,350.00	1,188.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	50,346.08	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	42,083.07	589.82
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	5,974.71	5,232.96
			2XX Personal Services - Employee Benefits	1,443.24	2,998.48
			6XX Supplies and Materials	13,263.99	2,020.66
	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	45.11	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,327,409.29</u>	<u>1,254,518.84</u>



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						144,846.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,237,789.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,254,518.84	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						128,117.13	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	39,182.83	56,566.01
1190 Penalties and Interest on Taxes	240.69	147.14
1510 Interest Earnings	394.70	212.18
1900 Other Revenue from Local Sources	27.52	0.00
2220 County On-Schedule Trans Reimb	16,075.31	16,848.58
3210 State On-Schedule Trans Reimb	16,075.31	16,848.59
3444 State School Block Grant	2,847.99	2,847.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>74,844.35</b>	<b>93,470.49</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
5XX Other Purchased Services	0.00	4,441.96
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	46,177.97	64,914.67
2XX Personal Services - Employee Benefits	11,372.85	12,919.57
3XX Purchased Professional and Technical Services	3,125.00	465.00
4XX Purchased Property Services	12,521.83	5,160.44
5XX Other Purchased Services	4,629.24	1,565.51
6XX Supplies and Materials	10,579.82	12,126.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>88,406.71</b>	<b>101,593.78</b>



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						41,115.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						93,470.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						101,593.78	(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)						32,991.91	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	307.12	0.00
1190 Penalties and Interest on Taxes	75.75	0.00
1510 Interest Earnings	2,002.58	1,617.60
1900 Other Revenue from Local Sources	7.34	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>2,392.79</u>	<u>1,617.60</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	16,600.00	21,457.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>16,600.00</u>	<u>21,457.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	236,407.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,617.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,457.00	(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)	216,568.14	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	34.33	56.61
1611 National School Lunch Program	21,101.65	20,990.76
1900 Other Revenue from Local Sources	0.00	129.92
4550 Federal Child Nutrition	22,577.43	18,141.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>43,713.41</b>	<b>39,319.13</b>

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	27,232.65	14,264.16
2XX Personal Services - Employee Benefits	12,623.79	5,573.73
6XX Supplies and Materials	10,620.29	23,468.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>50,476.73</b>	<b>43,306.39</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		3,034.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		39,319.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		43,306.39	(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)		-952.52	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	16.04	0.00
1190 Penalties and Interest on Taxes	13.28	0.00
1510 Interest Earnings	151.08	126.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>180.40</u>	<u>126.55</u>

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

PRC Program Function Object	2011 Value	2012 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		18,495.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		126.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		18,621.78	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	924.81	784.85
2240 County Retirement Distribution	150,031.80	158,572.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	150,956.61	159,357.55

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

PRC Program Function Object	2011 Value	2012 Value
<b>180 Summer School</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	321.89
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	112,128.43	76,096.43
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	2,748.48	2,796.50
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	2,748.36	2,796.46
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	7,565.92	10,341.01
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	3,500.00	3,307.30
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	545.26	1,910.96
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	8,198.47	8,300.88
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	6,730.15	8,740.04
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,489.77	4,486.07
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,375.62	4,512.96
<b>5XX Non-Public School Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	992.88
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	1,824.68	2,405.06



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value	
	<b>720 School Sponsored Athletics</b>					
	<b>27XX Student Transportation Services</b>					
			2XX Personal Services - Employee Benefits	42.39	0.00	
	<b>35XX Extracurricular - Athletics</b>					
			2XX Personal Services - Employee Benefits	4,318.82	3,745.71	
	<b>910 Food Services</b>					
	<b>31XX Food Services</b>					
			2XX Personal Services - Employee Benefits	4,427.71	2,665.72	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				163,644.06	133,419.87	

### Schedule Of Changes Worksheet

Beginning Fund Balance						91,177.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						159,357.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						133,419.87	(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)						117,114.98	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
<b>329 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	3,000.00
<b>390 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	3,310.00
<b>391 Vo Ed Carl Perkins Basic Grant</b>	
3270 State - Advancing Agriculture Education	1,500.00
<b>420 Title I, Part A, Accountability</b>	
4210 Title I, Part A, Accountability	50,804.00
<b>425 Migrant Education</b>	
4250 Title I, Part C, Migrant Education	4,463.00
<b>433 Title IV, Part A, Safe &amp; Drug-Free</b>	
4650 Federal Miscellaneous Grants from OPI	11,691.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	74,768.00

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

PRC Program Function Object	2012 Value
<b>100 Local - BOOK GRANT</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	129.75
<b>329 Jobs for Montana Graduates</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	4,883.33
810 Dues and Fees	160.00
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	679.00
<b>329 Subtotal</b>	5,722.33
<b>364 Weatherization &amp; Deferred Main</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	8,228.00
<b>26XX Operation and Maintenance of Plant Services</b>	
1XX Personal Services - Salaries	15,421.54
2XX Personal Services - Employee Benefits	7,521.47
<b>364 Subtotal</b>	31,171.01







# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						114,887.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						74,768.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						151,638.05	(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)						38,017.90	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Local - BOOK GRANT	0.00	129.75	-129.75
329 Jobs for Montana Graduates	3,000.00	5,722.33	-2,722.33
364 Weatherization & Deferred Main	0.00	31,171.01	-31,171.01
390 Vo Ed All Career & Tech Ed Programs	3,310.00	5,130.51	-1,820.51
391 Vo Ed Carl Perkins Basic Grant	1,500.00	1,848.99	-348.99
420 Title I, Part A, Accountability	50,804.00	43,087.22	7,716.78
421 Title I, Part A, Accountability	0.00	3,625.12	-3,625.12
425 Migrant Education	4,463.00	49,149.12	-44,686.12
433 Title IV, Part A, Safe & Drug-Free	11,691.00	1,000.00	10,691.00
437 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	0.00	10,774.00	-10,774.00
<b>Total</b>	<u>74,768.00</u>	<u>151,638.05</u>	<u>-76,870.05</u>



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	46.25	3,735.59
1190 Penalties and Interest on Taxes	3.06	2.54
1510 Interest Earnings	73.23	79.19
1900 Other Revenue from Local Sources	1.56	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	124.10	3,817.32

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs 1XXX Instruction 6XX Supplies and Materials	750.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	750.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,739.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,817.32	(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)	12,556.64	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	2,450.00	2,225.91
1510 Interest Earnings	153.35	0.00
3260 State Driver's Education Reimbursement	1,590.72	1,327.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,194.07	3,553.19

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

PRC Program Function Object	2011 Value	2012 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	2,303.50	2,074.00
2XX Personal Services - Employee Benefits	15.90	14.31
4XX Purchased Property Services	813.60	0.00
6XX Supplies and Materials	1,434.67	346.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,567.67	2,435.27

### Schedule Of Changes Worksheet

Beginning Fund Balance	17,585.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,553.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,435.27	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,703.10	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	122.89	129.34
1910 Rentals	0.00	5,899.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	122.89	6,029.24

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,842.07	1,697.82
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,842.07	1,697.82

### Schedule Of Changes Worksheet

Beginning Fund Balance		14,015.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,029.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,697.82	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		18,346.70	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	68.44	19.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	68.44	19.44

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	8,189.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	8,189.86

#### Schedule Of Changes Worksheet

Beginning Fund Balance	8,370.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,189.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	199.98	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	26.25	59.52
3281 State Technology Aid	1,332.47	1,249.18
3290 State - Other State Grants	0.00	710.36
3445 State Combined Fund School Block Grant	10,522.78	10,522.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	11,881.50	12,541.84

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	10,110.12	11,596.03
6XX Supplies and Materials	2,018.50	6,730.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,128.62	18,326.93

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,554.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,541.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,326.93	(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)
	769.88	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	200.27	225.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	200.27	225.64

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	6,296.00	13,550.00
6XX Supplies and Materials	9,197.14	24,250.00
7XX Property and Equipment Acquisition	24,848.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
7XX Property and Equipment Acquisition	16,885.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	57,226.14	37,800.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	38,164.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	225.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,800.00	(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)	589.81	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	247.37	53.53
1900 Other Revenue from Local Sources	0.00	858.63
1910 Rentals	10,266.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,513.37	912.16

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
4XX Purchased Property Services	0.00	831.69
<b>26XX Operation and Maintenance of Plant Services</b>		
7XX Property and Equipment Acquisition	18,087.00	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	6,913.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	25,000.00	831.69

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,571.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	912.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	831.69	(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)	7,651.49	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	23,701.16	933.99
1190 Penalties and Interest on Taxes	200.89	84.27
1510 Interest Earnings	1,710.29	164.99
1900 Other Revenue from Local Sources	20.17	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	25,632.51	1,183.25

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	0.00	8,952.68
4XX Purchased Property Services	0.00	18,710.62
6XX Supplies and Materials	0.00	3,288.42
7XX Property and Equipment Acquisition	3,950.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	15,775.46	0.00
6XX Supplies and Materials	3,522.70	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	258,884.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	282,132.16	30,951.72

### Schedule Of Changes Worksheet

Beginning Fund Balance	39,241.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,183.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,951.72	(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)	9,473.14	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	258.58	210.68
1920 Contributions/Donations from Private Sources	3,250.00	3,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>3,508.58</u>	<u>3,210.68</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	1,755.12	0.00
8XX Other Expenditures	0.00	5,300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>1,755.12</u>	<u>5,300.00</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		32,928.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,210.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,300.00	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		30,838.70	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1XXX Revenues from Student Activities	67,649.83	79,661.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	67,649.83	79,661.57

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	56,447.27	81,132.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	56,447.27	81,132.90

### Schedule Of Changes Worksheet

Beginning Fund Balance	34,251.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	79,661.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	81,132.90	(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)	32,779.97	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	24,430.41	12,214.09
XX	39X 1XXX 112	Certified Teacher Staff Salaries	28,798.02	29,550.96
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	658,254.04	545,058.32
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,928.45	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	455.73	1,622.13
XX	XXX 26XX 41X	Energy Utility Services	44,270.16	40,119.34
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	433,083.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	18,969.30
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	18,969.30

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,322.68
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	27,315.65
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	47,157.94
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, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2014 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	44,327.57	0.00	0.00	0.00	
280	1XXX	2XX	744.26	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,086.11	0.00	0.00	0.00	
<b>Totals</b>			47,157.94	0.00	0.00	0.00	47,157.94

*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 FY12.



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</b>					
Buildings	1,292,877.45	0.00	0.00	0.00	1,292,877.45
*** Machinery and Equipment	461,727.00	0.00	9,356.00	0.00	471,083.00
Totals at Historical Cost	1,754,604.45	0.00	9,356.00	0.00	1,763,960.45
Less Accumulated Depreciation For:					
Building Accum	521,920.00	0.00	0.00	0.00	521,920.00
Machinery and Equipment Accum	259,632.00	0.00	0.00	0.00	259,632.00
Total Accumulated Depreciation	781,552.00	0.00	0.00	0.00	781,552.00
Governmental Activities, Capital Assets, net	973,052.45	0.00	9,356.00	0.00	982,408.45

\* 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.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

Submit ID: 0072-21092720

05 Carbon County  
0072 Fromberg K-12

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	160,331.51	0.00	0.00	0.00	160,331.51	0.00	0.00
Other Post Employment Benefits	18,000.00	0.00	0.00	0.00	18,000.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	178,331.51	0.00	0.00	0.00	178,331.51	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.