



# Trustees' Financial Summary

**FY2012-13**

Submit ID: 0072-94337913

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

**\*\* Recalculated \*\***

**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 FY13 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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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
100	Local - BOOK GRANT	LOCAL		
200	INDIRECT COSTS	LOCAL		
329	Jobs for Montana Graduates	STATE	STATE	State
361	Significat Needs Grant	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
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
438	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	2012-13	84.358A
445	School Safety Transfer	LOCAL	2012-13	
456	IDEA Part B	FEDERAL		84.027



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## 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)	146,539.06	15,762.63	219,292.99	77.77
02	Taxes Receivable - Real and Personal (120-149)	12,507.12	1,917.25		
03	Taxes Receivable - Protested (150-159)	14,984.00	1,407.30	1,427.76	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				4,500.00
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	174,030.18	19,087.18	220,720.75	4,577.77
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	242.05			
25	Deferred Revenue (680)	27,491.12	3,324.55	1,427.76	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	27,733.17	3,324.55	1,427.76	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	146,297.01	15,762.63	219,292.99	4,577.77
52	<b>TOTAL FUND BALANCE/EQUITY</b>	146,297.01	15,762.63	219,292.99	4,577.77
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	174,030.18	19,087.18	220,720.75	4,577.77



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## 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)	17,047.96	116,140.74	64,582.00	12,835.54
02	Taxes Receivable - Real and Personal (120-149)				2.23
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>	17,047.96	116,140.74	64,582.00	12,837.77
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				2.23
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				2.23
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	17,047.96	116,140.74	64,582.00	12,835.54
52	<b>TOTAL FUND BALANCE/EQUITY</b>	17,047.96	116,140.74	64,582.00	12,835.54
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	17,047.96	116,140.74	64,582.00	12,837.77



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## 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)	19,164.14		20,000.00	201.17
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)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	19,164.14		20,000.00	201.17
<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	19,164.14		20,000.00	201.17
52	<b>TOTAL FUND BALANCE/EQUITY</b>	19,164.14		20,000.00	201.17
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	19,164.14		20,000.00	201.17



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## 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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## 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)	500.93	593.29		
02	Taxes Receivable - Real and Personal (120-149)	404.61			
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>	905.54	593.29		
<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)	404.61			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	404.61			
<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	500.93	593.29		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	500.93	593.29		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	905.54	593.29		



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## 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)	96.77	21,436.31		
02	Taxes Receivable - Real and Personal (120-149)		4.57		
03	Taxes Receivable - Protested (150-159)		960.38		
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>	96.77	22,401.26		
<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)		964.95		
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>		964.95		
<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	96.77	21,436.31		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	96.77	21,436.31		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	96.77	22,401.26		



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## 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>				



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## 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>				



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## 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)	30,846.48		31,579.06	
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>	30,846.48		31,579.06	
<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)				
45	Assets Held in Trusts	30,846.48		31,579.06	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	30,846.48		31,579.06	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	30,846.48		31,579.06	



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## 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)	68,119.00	58,254.35		
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>	68,119.00	58,254.35		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	4,502.21			
23	Warrants Payable (620)	63,616.79	58,254.35		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	68,119.00	58,254.35		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	68,119.00	58,254.35		



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## 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>				



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## 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)				
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				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	415,556.01	0.00
1111 District Levy - Real Property	0.00	415,809.62
1112 District Levy - Personal Property	0.00	8,074.79
1113 District Levy - Heavy Motor Vehicles	0.00	2,561.47
1114 District Levy - Pers Prop/Mobile Homes	0.00	4,821.69
1190 Penalties and Interest on Taxes	1,710.62	1,460.28
1510 Interest Earnings	1,240.13	3,375.79
1900 Other Revenue from Local Sources	1,070.60	4,047.90
3110 Direct State Aid	502,905.07	510,250.62
3111 Quality Educator	57,798.00	52,854.75
3112 At Risk Student	2,524.47	2,977.29
3113 Indian Education For All	2,794.80	2,774.40
3114 American Indian Achievement Gap	200.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	18,969.30	19,216.64
3120 State Guaranteed Tax Base Aid	192,560.78	188,816.83
3444 State School Block Grant	39,869.55	46,766.42
3446 SB372 Block Grant Reimbursement	0.00	3,339.45
7810 Education Jobs Fund	589.82	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,237,789.15</b>	<b>1,267,947.94</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	516,048.23	480,132.94
2XX Personal Services - Employee Benefits	145,108.31	157,384.60
3XX Purchased Professional and Technical Services	1,000.00	450.00
4XX Purchased Property Services	6,452.53	7,730.75
5XX Other Purchased Services	613.00	505.95
6XX Supplies and Materials	26,306.32	31,301.96
810 Dues and Fees	474.80	1,343.00
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	21,698.28	23,480.52
2XX Personal Services - Employee Benefits	4,612.04	4,135.80
3XX Purchased Professional and Technical Services	897.85	947.76
5XX Other Purchased Services	943.36	280.00
6XX Supplies and Materials	3,160.14	1,037.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	21,698.28	23,480.52
2XX Personal Services - Employee Benefits	4,611.92	4,148.10



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## 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	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>222X Educational Media Services</b>				
			6XX Supplies and Materials	1,541.48	993.05
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	57,360.31	52,500.00
			2XX Personal Services - Employee Benefits	13,711.92	272.04
			3XX Purchased Professional and Technical Services	14,122.45	11,976.96
			5XX Other Purchased Services	5,983.97	4,602.06
			6XX Supplies and Materials	11,669.25	5,330.84
			810 Dues and Fees	2,896.67	5,039.98
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	23,460.03	22,541.80
			2XX Personal Services - Employee Benefits	8,672.06	9,521.76
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	12,799.40	22,459.50
			2XX Personal Services - Employee Benefits	64.05	5,499.20
			3XX Purchased Professional and Technical Services	24,872.00	9,982.00
			5XX Other Purchased Services	910.31	203.26
			6XX Supplies and Materials	408.11	335.63
			810 Dues and Fees	573.00	769.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	49,527.20	64,468.05
			2XX Personal Services - Employee Benefits	14,074.29	13,931.21
			3XX Purchased Professional and Technical Services	13,084.87	9,994.15
			4XX Purchased Property Services	57,114.92	55,976.85
			5XX Other Purchased Services	15,351.37	14,890.63
			6XX Supplies and Materials	12,497.34	35,796.75
	<b>27XX Student Transportation Services</b>				
			6XX Supplies and Materials	18.00	0.00
			810 Dues and Fees	260.00	0.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	44,327.57	33,136.72
			2XX Personal Services - Employee Benefits	744.26	5,823.15
			6XX Supplies and Materials	0.00	13.48
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	2,086.11	2,710.54
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	29,550.96	31,046.76
			2XX Personal Services - Employee Benefits	9,152.44	7,887.12
			3XX Purchased Professional and Technical Services	0.00	52.98
			4XX Purchased Property Services	363.75	0.00
			6XX Supplies and Materials	1,172.35	1,344.57



# Trustees' Financial Summary

FY2012-13

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05 Carbon County  
0072 Fromberg K-12

**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
	<b>710 School Sponsored Extracurricular Activities</b>					
	<b>34XX Extracurricular - Activities</b>					
			1XX Personal Services - Salaries	16,023.41	11,199.30	
			2XX Personal Services - Employee Benefits	199.19	1,740.40	
			6XX Supplies and Materials	3,877.74	1,707.86	
			810 Dues and Fees	270.00	1,793.75	
	<b>720 School Sponsored Athletics</b>					
	<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	26,673.35	26,458.55	
			2XX Personal Services - Employee Benefits	572.05	528.53	
			5XX Other Purchased Services	2,303.75	822.43	
			6XX Supplies and Materials	10,573.93	14,766.87	
			810 Dues and Fees	1,188.00	4,627.00	
	<b>910 Food Services</b>					
	<b>31XX Food Services</b>					
			1XX Personal Services - Salaries	5,232.96	14,067.90	
			2XX Personal Services - Employee Benefits	2,998.48	6,596.53	
			6XX Supplies and Materials	2,020.66	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,253,929.02	1,249,768.06	

### Schedule Of Changes Worksheet

Beginning Fund Balance						128,117.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,267,947.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,249,768.06	(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)						146,297.01	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	56,566.01	0.00
1111 District Levy - Real Property	0.00	64,120.81
1112 District Levy - Personal Property	0.00	1,238.36
1113 District Levy - Heavy Motor Vehicles	0.00	422.67
1114 District Levy - Pers Prop/Mobile Homes	0.00	713.76
1190 Penalties and Interest on Taxes	147.14	184.45
1510 Interest Earnings	212.18	354.33
1900 Other Revenue from Local Sources	0.00	97.84
2220 County On-Schedule Trans Reimb	16,848.58	16,533.47
3210 State On-Schedule Trans Reimb	16,848.59	0.00
3444 State School Block Grant	2,847.99	3,801.27
3446 SB372 Block Grant Reimbursement	0.00	461.58

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>93,470.49</u>	<u>87,928.54</u>
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
5XX Other Purchased Services	4,441.96	0.00
6XX Supplies and Materials	0.00	386.65
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	64,914.67	35,536.59
2XX Personal Services - Employee Benefits	12,919.57	5,901.12
3XX Purchased Professional and Technical Services	465.00	1,249.30
4XX Purchased Property Services	5,160.44	25,039.18
5XX Other Purchased Services	1,565.51	3,740.82
6XX Supplies and Materials	12,126.63	12,304.16
<b>445 School Safety Transfer</b>		
<b>998 School Safety Transfers to Building Reserve Fund</b>		
<b>61XX Operating Transfers to Other Funds</b>		
911 School Safety Transfer to Building Reserve Fund	0.00	21,000.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>101,593.78</u>	<u>105,157.82</u>
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						32,991.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						87,928.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						105,157.82	(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	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,762.63	(5)



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## 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	2012 Value	2013 Value
1113 District Levy - Heavy Motor Vehicles	0.00	99.21
1510 Interest Earnings	1,617.60	1,281.55
1900 Other Revenue from Local Sources	0.00	3,480.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,617.60	4,860.76

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	2,135.91
7XX Property and Equipment Acquisition	21,457.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	21,457.00	2,135.91

### Schedule Of Changes Worksheet

Beginning Fund Balance	216,568.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,860.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,135.91	(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)	219,292.99	(5)



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## 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	2012 Value	2013 Value
1510 Interest Earnings	56.61	69.60
1611 National School Lunch Program	20,990.76	18,267.15
1900 Other Revenue from Local Sources	129.92	207.77
3221 School Foods New Program Grant	0.00	4,500.00
4100 Federal Miscellaneous Grants - Direct from Feds	0.00	37,525.44
4550 Federal Child Nutrition	18,141.84	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>39,319.13</b>	<b>60,569.96</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>322 School Food New Program Grant</b>		
<b>31XX Food Services</b>		
3XX Purchased Professional and Technical Services	0.00	4,500.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	14,264.16	16,648.23
2XX Personal Services - Employee Benefits	5,573.73	3,686.20
6XX Supplies and Materials	23,468.50	29,827.20
810 Dues and Fees	0.00	378.04
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>43,306.39</b>	<b>55,039.67</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	-952.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,569.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	55,039.67	(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)
	4,577.77	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	126.55	106.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>126.55</u>	<u>106.18</u>

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

PRC Program Function Object	2012 Value	2013 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	0.00	1,680.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>1,680.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	18,621.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,680.00	(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)	17,047.96	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	784.85	1,102.29
2240 County Retirement Distribution	158,572.70	131,826.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>159,357.55</b>	<b>132,928.66</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>180 Summer School</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	321.89	0.00
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	76,096.43	74,111.71
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	2,796.50	3,679.24
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	2,796.46	3,679.42
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	10,341.01	8,223.54
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	3,307.30	3,163.44
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	1,910.96	3,306.09
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	8,300.88	9,620.21
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	8,740.04	7,640.84
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,486.07	6,222.21
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,512.96	4,772.87
<b>5XX Non-Public School Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	992.88	376.08
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	2,405.06	1,635.62



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,745.71	3,496.15
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	2,665.72	3,975.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				133,419.87	133,902.90

### Schedule Of Changes Worksheet

Beginning Fund Balance					117,114.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					132,928.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					133,902.90	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					116,140.74	(5)



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**\*\* Recalculated \*\***

## 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	2013 Value
<b>329 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	2,470.58
<b>361 Significant Needs Grant</b>	
3610 Services for Significant Needs Students	5,600.00
<b>391 Vo Ed Carl Perkins Basic Grant</b>	
3270 State - Advancing Agriculture Education	200.00
<b>420 Title I, Part A, Accountability</b>	
1510 Interest Earnings	20.58
4200 Title I, Part A, Improving Basic Programs	85,092.89
<b>420 Subtotal</b>	85,113.47
<b>456 IDEA Part B</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	7,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	100,884.05

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

PRC Program Function Object	2013 Value
<b>100 Local - BOOK GRANT</b>	
<b>910 Food Services</b>	
<b>31XX Food Services</b>	
6XX Supplies and Materials	9.75
<b>329 Jobs for Montana Graduates</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	708.58
6XX Supplies and Materials	1,291.76
810 Dues and Fees	290.00
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	630.84
<b>329 Subtotal</b>	2,921.18
<b>361 Significant Needs Grant</b>	
<b>361 Services for Significant Needs Students</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,600.00
<b>390 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,733.95



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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
<b>390 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>391 Vo Ed Carl Perkins Basic Grant</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	581.00
6XX Supplies and Materials	1,486.64
	2,067.64
<b>391 Subtotal</b>	
<b>420 Title I, Part A, Accountability</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	26,095.16
2XX Personal Services - Employee Benefits	10,827.26
	36,922.42
<b>420 Subtotal</b>	
<b>425 Migrant Education</b>	
<b>425 Title I, Part C, Migrant Education</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,014.00
2XX Personal Services - Employee Benefits	591.19
6XX Supplies and Materials	1,381.30
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	2,052.05
<b>23XX Support Services - General Administration</b>	
5XX Other Purchased Services	141.68
<b>26XX Operation and Maintenance of Plant Services</b>	
6XX Supplies and Materials	420.12
	9,600.34
<b>425 Subtotal</b>	
<b>437 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	964.67
<b>438 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	7,000.00
<b>456 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	7,500.00



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

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

74,319.95

### Schedule Of Changes Worksheet

Beginning Fund Balance						38,017.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,884.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						74,319.95	(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)						64,582.00	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Local - BOOK GRANT	0.00	9.75	-9.75
329 Jobs for Montana Graduates	2,470.58	2,921.18	-450.60
361 Significat Needs Grant	5,600.00	5,600.00	0.00
390 Vo Ed All Career & Tech Ed Programs	0.00	1,733.95	-1,733.95
391 Vo Ed Carl Perkins Basic Grant	200.00	2,067.64	-1,867.64
420 Title I, Part A, Accountability	85,113.47	36,922.42	48,191.05
425 Migrant Education	0.00	9,600.34	-9,600.34
437 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	964.67	-964.67
438 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	7,000.00	-7,000.00
456 IDEA Part B	7,500.00	7,500.00	0.00
<b>Total</b>	<u>100,884.05</u>	<u>74,319.95</u>	<u>26,564.10</u>



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## 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	2012 Value	2013 Value
1110 District Tax Levy	3,735.59	0.00
1111 District Levy - Real Property	0.00	165.20
1112 District Levy - Personal Property	0.00	8.77
1113 District Levy - Heavy Motor Vehicles	0.00	1.99
1114 District Levy - Pers Prop/Mobile Homes	0.00	19.34
1190 Penalties and Interest on Taxes	2.54	6.65
1510 Interest Earnings	79.19	75.07
1900 Other Revenue from Local Sources	0.00	1.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,817.32</b>	<b>278.90</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance						12,556.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						278.90	(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)						12,835.54	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
1311 Driver's Education Fees	2,225.91	1,925.00
1510 Interest Earnings	0.00	126.66
3260 State Driver's Education Reimbursement	1,327.28	1,260.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,553.19</b>	<b>3,312.16</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>180 Summer School</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,074.00	0.00
2XX Personal Services - Employee Benefits	14.31	0.00
6XX Supplies and Materials	346.96	0.00
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	2,400.00
2XX Personal Services - Employee Benefits	0.00	149.26
6XX Supplies and Materials	0.00	301.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>2,435.27</b>	<b>2,851.12</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	18,703.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,312.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,851.12	(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)	19,164.14	(5)



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**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
1510 Interest Earnings	129.34	132.16
1910 Rentals	5,899.90	8,211.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>6,029.24</u>	<u>8,343.41</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,697.82	4,380.25
6XX Supplies and Materials	0.00	2,309.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>1,697.82</u>	<u>6,690.11</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		18,346.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		8,343.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,690.11	(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)		20,000.00	(5)



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**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
1510 Interest Earnings	19.44	1.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>19.44</u>	<u>1.19</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	8,189.86	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>8,189.86</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		199.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1.19 (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)
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)		201.17 (5)



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**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	0.00	14,253.22
1112 District Levy - Personal Property	0.00	257.35
1113 District Levy - Heavy Motor Vehicles	0.00	71.43
1114 District Levy - Pers Prop/Mobile Homes	0.00	99.58
1190 Penalties and Interest on Taxes	0.00	9.31
1510 Interest Earnings	59.52	33.30
1900 Other Revenue from Local Sources	0.00	6.56
3281 State Technology Aid	1,249.18	1,233.84
3290 State - Other State Grants	710.36	0.00
3445 State Combined Fund School Block Grant	10,522.78	10,587.57
3447 SB372 Combined Block Grant Reimbursement	0.00	31.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>12,541.84</b>	<b>26,583.53</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	11,596.03	10,633.97
6XX Supplies and Materials	6,730.90	16,218.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>18,326.93</b>	<b>26,852.48</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	769.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,583.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,852.48	(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)	500.93	(4)



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**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	225.64	3.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>225.64</u>	<u>3.48</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	13,550.00	0.00
6XX Supplies and Materials	24,250.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>37,800.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		589.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3.48	(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		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		593.29	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	53.53	45.28
1900 Other Revenue from Local Sources	858.63	200.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>912.16</u>	<u>245.28</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	831.69	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	7,800.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>831.69</u>	<u>7,800.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		7,651.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		245.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,800.00	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		96.77	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
1110 District Tax Levy	933.99	0.00
1111 District Levy - Real Property	0.00	147.01
1113 District Levy - Heavy Motor Vehicles	0.00	115.95
1190 Penalties and Interest on Taxes	84.27	26.52
1510 Interest Earnings	164.99	24.48
1900 Other Revenue from Local Sources	0.00	40.19
<b>445 School Safety Transfer</b>		
5301 School Safety and Security Transfer	0.00	21,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,183.25	21,354.15

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	8,952.68	7,200.00
4XX Purchased Property Services	18,710.62	419.96
6XX Supplies and Materials	3,288.42	1,771.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	30,951.72	9,390.98

### Schedule Of Changes Worksheet

Beginning Fund Balance		9,473.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,354.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		9,390.98 (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)		21,436.31 (5)



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**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
1510 Interest Earnings	210.68	182.78
1920 Contributions/Donations from Private Sources	3,000.00	2,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,210.68	2,182.78

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
8XX Other Expenditures	5,300.00	2,175.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,300.00	2,175.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	30,838.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,182.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,175.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances	0.00	
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,846.48	(5)



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**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	0.00	56,739.78
1XXX Revenues from Student Activities	79,661.57	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>79,661.57</u>	<u>56,739.78</u>

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	81,132.90	57,940.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>81,132.90</u>	<u>57,940.69</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		32,779.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		56,739.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		57,940.69	(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)		31,579.06	(5)



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**\*\* Recalculated \*\***

## Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	12,214.09	12,459.72
XX	39X 1XXX 112	Certified Teacher Staff Salaries	29,550.96	31,046.76
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	545,058.32	484,710.42
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	9,645.55
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,622.13	766.45
XX	XXX 26XX 41X	Energy Utility Services	40,119.34	41,177.74
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	0.00	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	1,680.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,216.64
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,216.64

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,405.12
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	27,671.82
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	41,683.89
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 FY2015 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	33,136.72	0.00	0.00	0.00	
280	1XXX	2XX	5,823.15	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	13.48	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	2,710.54	0.00	0.00	0.00	
<b>Totals</b>			41,683.89	0.00	0.00	0.00	41,683.89

*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 FY13.



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	1,292,877.45	0.00	0.00	0.00	1,292,877.45
Machinery and Equipment	471,083.00	0.00	0.00	0.00	471,083.00
Totals at Historical Cost	1,763,960.45	0.00	0.00	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	982,408.45	0.00	0.00	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.

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2013			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0072-94337913

05 Carbon County  
0072 Fromberg K-12

**\*\* Recalculated \*\***

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<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.