



Trustees' Financial Summary

FY2003-04

Submit ID: 0060-41603851

05 Carbon County
0060 Joliet Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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

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

Certification

Business Manager/Clerk Jeanne Carroll

Phone #: (406) 962-3541

(Signature)

(Date)

Chair, Board of Trustees Tim Schulz

(Signature)

(Date)

County Superintendent Jerry Scott

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY04 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
003	Gifted and Talented	STATE	0500601.303	State
006	Safe & Drug-Free Schools	FEDERAL	0500601604	84.186A
007	Title I Accountability	FEDERAL	0500603104	84.348A
008	Miscellaneous State Grant	STATE	State	State
025	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	s358a030573	84.358A
030	Miscellaneous State Grant	STATE	State	State
040	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	05-00603104	84.367
045	Title II, Part D, Ed Technology	FEDERAL	0500606004	84.318
055	Title V Part A	FEDERAL	0500603904	84.298



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	145,803.00	-1,520.00	21,447.00	6,281.00
02	Taxes Receivable - Real and Personal (120-149)	34,823.00	473.00	1,710.00	
03	Taxes Receivable - Protested (150-159)	2,721.00	51.00	92.00	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		7,508.00		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	183,347.00	6,512.00	23,249.00	6,281.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	37,544.00	524.00	1,802.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	37,544.00	524.00	1,802.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	25,617.00			
48	Fund Balance for Budget (961-970)	120,186.00	5,988.00	21,447.00	6,281.00
52	TOTAL FUND BALANCE/EQUITY	145,803.00	5,988.00	21,447.00	6,281.00
53	TOTAL LIABILITIES AND FUND BALANCE	183,347.00	6,512.00	23,249.00	6,281.00

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		48,234.00	20,998.00	
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)		4,631.00		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		52,865.00	20,998.00	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			13,138.00	
26	Other Liabilities (690-699)			122.00	
35	TOTAL LIABILITIES			13,260.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		52,865.00	7,738.00	
52	TOTAL FUND BALANCE/EQUITY		52,865.00	7,738.00	
53	TOTAL LIABILITIES AND FUND BALANCE		52,865.00	20,998.00	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,609.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				1,609.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				1,609.00
52	TOTAL FUND BALANCE/EQUITY				1,609.00
53	TOTAL LIABILITIES AND FUND BALANCE				1,609.00



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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,598.00	6,838.00		46,371.00
02	Taxes Receivable - Real and Personal (120-149)	54.00			10,749.00
03	Taxes Receivable - Protested (150-159)				775.00
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	10,652.00	6,838.00		57,895.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	54.00			11,524.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	54.00			11,524.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	10,598.00	6,838.00		46,371.00
52	TOTAL FUND BALANCE/EQUITY	10,598.00	6,838.00		46,371.00
53	TOTAL LIABILITIES AND FUND BALANCE	10,652.00	6,838.00		57,895.00

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	764,545.00			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	764,545.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	146,926.00			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	146,926.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	617,619.00			
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	617,619.00			
53	TOTAL LIABILITIES AND FUND BALANCE	764,545.00			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		78,814.00		
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		78,814.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)		78,814.00		
52	TOTAL FUND BALANCE/EQUITY		78,814.00		
53	TOTAL LIABILITIES AND FUND BALANCE		78,814.00		



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



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



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



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01 - General Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	280,589.00	304,499.00
1116	District Levy - Net and Gross Proceeds	0.00	5,259.00
1190	Penalties and Interest on Taxes	1,990.00	3,289.00
1510	Interest Earnings	1,955.00	1,258.00
1900	Other Revenue from Local Sources	662.00	1,889.63
3110	Direct State Aid	487,574.26	501,745.58
3115	State Spec Ed Allowable Cost Pymt to Districts	34,054.70	36,372.11
3120	State Guaranteed Tax Base Aid	213,527.12	234,588.78
3440	State HB20/SB417 Prop Tax Reimb	2,627.00	3,451.00
3444	State School Block Grant	61,855.04	63,138.04
6100	Material Prior Period Revenue Adjustments	0.00	1,768.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,084,834.12</u>	<u>1,157,258.14</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	518,404.72	547380.00
2XX	Personal Services - Employee Benefits	81,081.00	86712.00
3XX	Purchased Professional and Technical Services	1,509.00	1686.00
4XX	Purchased Property Services	646.00	504.00
5XX	Other Purchased Services	26.00	.00
6XX	Supplies and Materials	50,282.00	65828.00
810	Dues and Fees	1,898.00	1731.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	0.00	13648.00
2XX	Personal Services - Employee Benefits	0.00	2183.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	12,906.00	.00
2XX	Personal Services - Employee Benefits	2,105.00	.00
6XX	Supplies and Materials	930.00	733.00
8XX	Other Expenditures	0.00	66.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	17,126.00	15242.00
2XX	Personal Services - Employee Benefits	2,482.00	2211.00
4XX	Purchased Property Services	88.00	145.00
6XX	Supplies and Materials	2,373.00	4055.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	24,627.00	25489.00



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01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	3,690.00	276.00
		3XX	Purchased Professional and Technical Services	2,295.00	6863.00
		4XX	Purchased Property Services	202.00	812.00
		5XX	Other Purchased Services	508.00	2124.00
		6XX	Supplies and Materials	6,000.00	5529.00
		7XX	Property and Equipment Acquisition	5,377.00	.00
		8XX	Other Expenditures	363.00	1040.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	42,551.00	39450.00
		2XX	Personal Services - Employee Benefits	12,211.00	10139.00
		3XX	Purchased Professional and Technical Services	3,589.00	.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	16,484.00	16111.00
		2XX	Personal Services - Employee Benefits	3,401.00	3046.00
		3XX	Purchased Professional and Technical Services	0.00	3745.00
		4XX	Purchased Property Services	45.00	82.00
		5XX	Other Purchased Services	24,764.00	21536.00
		6XX	Supplies and Materials	4,666.00	3236.00
		8XX	Other Expenditures	2,396.00	3855.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	50,845.00	50231.00
		2XX	Personal Services - Employee Benefits	15,701.00	14092.00
		3XX	Purchased Professional and Technical Services	1,096.00	2565.00
		4XX	Purchased Property Services	65,877.00	51272.00
		6XX	Supplies and Materials	8,569.00	5146.00
		810	Dues and Fees	600.00	.00
		8XX	Other Expenditures	0.00	200.00
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	0.00	3549.00
		7XX	Property and Equipment Acquisition	5,804.00	15954.00
		8XX	Other Expenditures	13,312.00	.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	592.00	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	56,745.00	58684.00
		2XX	Personal Services - Employee Benefits	5,462.00	5372.00
		3XX	Purchased Professional and Technical Services	50.00	244.00
		5XX	Other Purchased Services	1,268.00	.00
		6XX	Supplies and Materials	1,314.00	1029.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0060-41603851

05 Carbon County

0060 Joliet Elem

01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		8XX	Other Expenditures	0.00	150.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,164.00	3623.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	38.00	.00
		5XX	Other Purchased Services	300.00	.00
		6XX	Supplies and Materials	900.00	.00
433	Title IV, Part A, Safe & Drug-Free Schools & Communitie				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	507.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	8,894.00	9412.00
		2XX	Personal Services - Employee Benefits	210.00	244.00
		5XX	Other Purchased Services	70.00	.00
		6XX	Supplies and Materials	947.00	448.00
		8XX	Other Expenditures	0.00	250.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	8,279.00	8372.00
		2XX	Personal Services - Employee Benefits	4,835.00	4443.00
		7XX	Property and Equipment Acquisition	0.00	6478.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,100,897.72</u>	<u>1,127,722.00</u>



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05 Carbon County

0060 Joliet Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						138,868.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,157,258.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,127,722.00	(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	25,617.00	Less Last Year	48,218.14	(4b)		-22,601.14	
						-22,601.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						145,803.00	(5)



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05 Carbon County

0060 Joliet Elem

10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	3,277.00	5,840.00
1116	District Levy - Net and Gross Proceeds	0.00	99.00
1190	Penalties and Interest on Taxes	45.00	366.00
1510	Interest Earnings	224.00	0.00
1900	Other Revenue from Local Sources	0.00	33.00
2220	County On-Schedule Trans Reimb	22,246.00	26,190.00
3210	State On-Schedule Trans Reimb	22,211.00	26,190.00
3440	State HB20/SB417 Prop Tax Reimb	225.00	52.00
3444	State School Block Grant	1,033.16	527.29
6100	Material Prior Period Revenue Adjustments	0.00	-4,222.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		49,261.16	55,074.58

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	9,523.00	.00
5XX	Other Purchased Services	1,586.00	.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	37,691.41	39126.00
2XX	Personal Services - Employee Benefits	2,388.00	2647.00
3XX	Purchased Professional and Technical Services	645.00	471.00
4XX	Purchased Property Services	0.00	4397.00
5XX	Other Purchased Services	0.00	468.00
6XX	Supplies and Materials	5,532.00	7029.94
7XX	Property and Equipment Acquisition	4,000.00	.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	0.00	535.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		61,365.41	54,673.94



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05 Carbon County

0060 Joliet Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					11,841.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					55,074.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					54,673.94	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	6,253.64	(4b)	-6,253.64	
					-6,253.64	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,988.00	(5)



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05 Carbon County

0060 Joliet Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	8,184.00	10,496.00
1116 District Levy - Net and Gross Proceeds	0.00	177.00
1190 Penalties and Interest on Taxes	74.00	397.00
1510 Interest Earnings	632.00	281.00
1900 Other Revenue from Local Sources	0.00	1,010.00
3440 State HB20/SB417 Prop Tax Reimb	297.00	135.00
3444 State School Block Grant	1,745.62	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,932.62	12,496.00

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	28,209.64	1000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,209.64	1,000.00

Schedule of Changes Worksheet

Beginning Fund Balance	38,161.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,496.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,000.00	(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	28,210.00	(4b)
		-28,210.00
		-28,210.00
Ending Fund Balance (1 + 2 - 3 + 4)	21,447.00	(5)



Trustees' Financial Summary

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0060 Joliet Elem

12 - School Food Services Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	321.00	145.00
1611	National School Lunch Program	46,378.00	50,322.00
1900	Other Revenue from Local Sources	0.00	29.00
3220	State Food Services Match	0.00	188.00
4550	Federal Child Nutrition	26,293.00	31,560.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>72,992.00</u>	<u>82,244.00</u>

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

PRC Program Function Object		2003 Value	2004 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	21,757.98	25113.00
	2XX Personal Services - Employee Benefits	529.00	.00
	4XX Purchased Property Services	0.00	1267.00
	5XX Other Purchased Services	305.00	209.00
	6XX Supplies and Materials	49,180.00	61823.00
	8XX Other Expenditures	2,267.00	349.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>74,038.98</u>	<u>88,761.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				12,798.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				82,244.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				88,761.00	(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)					6,281.00 (5)



Trustees' Financial Summary

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05 Carbon County

0060 Joliet Elem

14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	614.00	389.00
2240 County Retirement Distribution	126,100.00	139,100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	126,714.00	139,489.00

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	89,009.29	87664.00
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	33.00	10.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,573.00	4404.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,750.00	3885.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,150.00	4684.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,320.00	2350.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,765.00	4328.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,536.00	3708.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,015.00	8314.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,081.00	1400.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,599.00	3935.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	128,831.29	124,682.00



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0060 Joliet Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						38,058.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						139,489.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						124,682.00	(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)						52,865.00	(5)



Trustees' Financial Summary

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05 Carbon County

0060 Joliet Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
003 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	935.00
006 Safe & Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,580.00
007 Title I Accountability	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	50,219.00
008 Miscellaneous State Grant	
1900 Other Revenue from Local Sources	7,495.00
025 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	25,717.00
030 Miscellaneous State Grant	
3290 State - Other State Grants	1,100.00
040 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	12,221.00
045 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	100.18
055 Title V Part A	
4350 Title V, Part A, Innovative Programs	2,557.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	101,924.18

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

PRC Program Function Object	2004 Value
003 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	935.00
006 Safe & Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	520.00
6XX Supplies and Materials	1060.00
006 Subtotal	1,580.00



Trustees' Financial Summary

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0060 Joliet Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
007 Title I Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	40518.00
2XX Personal Services - Employee Benefits	5754.00
6XX Supplies and Materials	2768.00
21XX Support Services - Students	
8XX Other Expenditures	483.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	696.00
	50,219.00
007 Subtotal	
025 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	9982.00
2XX Personal Services - Employee Benefits	2395.00
6XX Supplies and Materials	13340.00
	25,717.00
025 Subtotal	
030 Miscellaneous State Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	1050.00
040 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	11278.00
3XX Purchased Professional and Technical Services	943.00
	12,221.00
040 Subtotal	
045 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	100.00



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
055 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2557.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 94,379.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,169.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101,924.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	94,379.00	(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 976.18 (4b) -976.18		
	-976.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,738.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Gifted and Talented	935.00	935.00	0.00
006 Safe & Drug-Free Schools	1,580.00	1,580.00	0.00
007 Title I Accountability	50,219.00	50,219.00	0.00
008 Miscellaneous State Grant	7,495.00	0.00	7,495.00
025 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	25,717.00	25,717.00	0.00
030 Miscellaneous State Grant	1,100.00	1,050.00	50.00
040 Title II, Part A, Teacher/Principal Train/Recruit	12,221.00	12,221.00	0.00
045 Title II, Part D, Ed Technology	100.18	100.00	0.18
055 Title V Part A	2,557.00	2,557.00	0.00
Total	101,924.18	94,379.00	7,545.18



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0060 Joliet Elem

21 - Compensated Absence Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	119.47	66.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	119.47	66.00

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction		
1XX Personal Services - Salaries	0.00	4471.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,471.00

Schedule of Changes Worksheet

Beginning Fund Balance	6,014.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,471.00	(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)	1,609.00	(5)



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28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	3,757.00	4,619.00
1510 Interest Earnings	27.00	90.84
4650 Federal Miscellaneous Grants from OPI	0.00	2,682.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,784.00	7,392.00

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	115.00
6XX Supplies and Materials	379.04	176.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	379.04	291.00

Schedule of Changes Worksheet

Beginning Fund Balance	3,497.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,392.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	291.00	(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)	10,598.00	(5)



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29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	33.09	235.17
3282 State Flexibility Fund Allocation	4,787.91	0.00
3445 State Combined Fund School Block Grant	0.00	1,781.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,821.00	2,017.00

Schedule of Changes Worksheet

Beginning Fund Balance	4,821.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,017.00	(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)	6,838.00	(5)



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50 - Debt Service Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	11,829.00	81,282.00
1116	District Levy - Net and Gross Proceeds	0.00	1,485.00
1190	Penalties and Interest on Taxes	128.00	2,132.78
1510	Interest Earnings	128.00	129.00
1900	Other Revenue from Local Sources	0.00	53.00
3120	State Guaranteed Tax Base Aid	0.00	88,897.22
3440	State HB20/SB417 Prop Tax Reimb	2,366.00	958.00
3444	State School Block Grant	4,773.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,224.02</u>	<u>174,937.00</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	21,000.00	65000.00
	850 Interest on Debt	3,224.97	68507.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>24,224.97</u>	<u>133,507.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				4,941.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				174,937.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				133,507.00	(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)				46,371.00	(5)



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60 - Building Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	5,937.00	13,259.00
1900	Other Revenue from Local Sources	0.00	783.00
5110	Sale of Bonds	1,470,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,475,937.00</u>	<u>14,042.00</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	55,503.73	816874.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>55,503.73</u>	<u>816,874.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,420,451.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				14,042.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				816,874.00	(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)				617,619.00	(5)



Trustees' Financial Summary

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0060 Joliet Elem

82 - Interlocal Agreement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	1,485.00	1,145.00
1900	Other Revenue from Local Sources	103,900.00	77,816.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		105,385.00	78,961.00

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

PRC Program Function Object	2003 Value	2004 Value	
1XX Regular Education Programs - Elementary/Secondary			
221X Improvement of Instruction Services			
1XX Personal Services - Salaries	18,765.19	22125.00	
2XX Personal Services - Employee Benefits	2,912.00	3205.00	
3XX Purchased Professional and Technical Services	13,210.00	7857.00	
5XX Other Purchased Services	4,722.00	48371.00	
6XX Supplies and Materials	5,272.00	4328.00	
999 Undistributed			
9999 Undistributed			
892 Material Prior Period Expenditure Adjustments	9,073.00	.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		53,954.19	85,886.00

Schedule of Changes Worksheet

Beginning Fund Balance	85,739.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78,961.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	85,886.00	(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)	78,814.00	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	24,172.95	33,534.99
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	5,803.66	832,828.00
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	1,204.13	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,054.15
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,054.15

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,018.05
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	43,277.98
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	68,952.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	58,684.00	0.00	0.00	0.00	
280	1XXX	2XX	5,372.00	0.00	0.00	0.00	
280	1XXX	3XX	244.00	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	1,029.00	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	3,623.00	0.00	0.00	0.00	
Totals			68,952.00	0.00	0.00	0.00	68,952.00



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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY04.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	10,485.00	0.00	0.00	10,485.00
Construction in Progress	55,504.00	822,422.00	0.00	877,926.00
Totals at historical cost	65,989.00	822,422.00	0.00	888,411.00
Less Accumulated depreciation for:				
Building Accum	392,626.00	8,905.00	0.00	401,531.00
Machinery And Equipment Accum	132,842.00	20,605.00	0.00	153,447.00
Total accumulated depreciation	525,468.00	29,510.00	0.00	554,978.00
Governmental activities, capital assets, net	-459,479.00	792,912.00	0.00	333,433.00

* 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.

Depreciation by Function for FY2004	Governmental Activities	Business-Type Activities
Instruction (1XXX)	9,778.00	0.00
General Administration (23XX)	466.00	0.00
School Administration (24XX)	807.00	0.00
Operations and Maintenance (26XX)	842.00	0.00
Transportation (27XX)	16,428.00	0.00
Food Service (31XX)	979.00	0.00
Extracurricular (34XX, 35XX)	210.00	0.00
Total Depreciation for FY2004	29,510.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
Governmental Activities *							
General Obligation Bonds:							
6/27/1991 Issue	40,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
3/15/2003 Issue	0.00	1,470,000.00	45,000.00	0.00	1,425,000.00	65,000.00	1,360,000.00
Compensated Absences	50,123.00	0.00	0.00	1,851.00	48,272.00	0.00	48,272.00
Other	1,510,000.00	0.00	0.00	65,000.00	1,445,000.00	0.00	1,445,000.00
Total Governmental Activity							
Long-Term Liabilities	1,600,123.00	1,470,000.00	65,000.00	66,851.00	2,938,272.00	85,000.00	2,853,272.00

* 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.