



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

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.



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

PRC	Title	Project Type	Project Number	CFDA #
001	Vo Ed Carl Perkins Basic Grant	FEDERAL	0500618103bg	84.048A
003	Vo Ed Business/Marketing	STATE	State	State
004	Vo Ed All Career & Tech Ed Programs	STATE	0500618103bg	State
005	Vo Ed Tech Ed/Industrial Arts	STATE	State	State
010	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358a030579	84.358B
011	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358Ao20579	84.358B

Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	171,424.00	23,132.00	39,209.00	
02	Taxes Receivable - Real and Personal (120-149)	23,350.00	1,541.00	1,411.00	
03	Taxes Receivable - Protested (150-159)	1,826.00	113.00	76.00	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		3,329.00		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	196,600.00	28,115.00	40,696.00	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	25,176.00	1,654.00	1,487.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	25,176.00	1,654.00	1,487.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	72,063.00			
48	Fund Balance for Budget (961-970)	99,361.00	26,461.00	39,209.00	
52	TOTAL FUND BALANCE/EQUITY	171,424.00	26,461.00	39,209.00	
53	TOTAL LIABILITIES AND FUND BALANCE	196,600.00	28,115.00	40,696.00	

Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		34,546.00	3,477.00	2,800.00
02	Taxes Receivable - Real and Personal (120-149)				104.00
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)			222.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		34,546.00	3,699.00	2,904.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			669.00	104.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			669.00	104.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			16.00	
48	Fund Balance for Budget (961-970)		34,546.00	3,014.00	2,800.00
52	TOTAL FUND BALANCE/EQUITY		34,546.00	3,030.00	2,800.00
53	TOTAL LIABILITIES AND FUND BALANCE		34,546.00	3,699.00	2,904.00

Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,435.00			3,005.00
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	21,435.00			3,005.00
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)	21,435.00			3,005.00
52	TOTAL FUND BALANCE/EQUITY	21,435.00			3,005.00
53	TOTAL LIABILITIES AND FUND BALANCE	21,435.00			3,005.00

Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

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

Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,520.00	4,065.00		11,803.00
02	Taxes Receivable - Real and Personal (120-149)	233.00			5,315.00
03	Taxes Receivable - Protested (150-159)	28.00			769.00
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	9,781.00	4,065.00		17,887.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	261.00			6,084.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	261.00			6,084.00
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)	9,520.00	4,065.00		11,803.00
52	TOTAL FUND BALANCE/EQUITY	9,520.00	4,065.00		11,803.00
53	TOTAL LIABILITIES AND FUND BALANCE	9,781.00	4,065.00		17,887.00

Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	910,528.00			
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	910,528.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	169,043.00			
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	169,043.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	741,485.00			
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	741,485.00			
53	TOTAL LIABILITIES AND FUND BALANCE	910,528.00			

Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

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



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

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

Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			69,017.00	
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			69,017.00	
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)			69,017.00	
52	TOTAL FUND BALANCE/EQUITY			69,017.00	
53	TOTAL LIABILITIES AND FUND BALANCE			69,017.00	



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	64,849.00	46,047.00		
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	64,849.00	46,047.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	64,849.00	46,047.00		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	64,849.00	46,047.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	64,849.00	46,047.00		



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

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

Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		10,707.00		
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		10,707.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		10,707.00		
35	TOTAL LIABILITIES		10,707.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		10,707.00		



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

01 - General Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	263,536.00	283,406.00
1116	District Levy - Net and Gross Proceeds	0.00	4,177.00
1190	Penalties and Interest on Taxes	1,371.00	3,825.15
1510	Interest Earnings	1,743.00	1,426.00
1900	Other Revenue from Local Sources	1,319.00	613.00
3110	Direct State Aid	368,577.20	393,558.69
3115	State Spec Ed Allowable Cost Pymt to Districts	25,577.42	27,475.14
3120	State Guaranteed Tax Base Aid	112,875.58	141,553.98
3440	State HB20/SB417 Prop Tax Reimb	3,789.00	3,300.00
3444	State School Block Grant	47,100.09	48,077.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		825,888.29	907,412.00

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	248,334.27	276339.00
2XX	Personal Services - Employee Benefits	46,965.00	48318.00
3XX	Purchased Professional and Technical Services	1,249.00	1342.00
4XX	Purchased Property Services	1,014.00	1129.00
5XX	Other Purchased Services	290.00	117.00
6XX	Supplies and Materials	62,050.00	36970.00
810	Dues and Fees	2,026.00	2524.00
8XX	Other Expenditures	130.00	.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	12,906.00	13612.00
2XX	Personal Services - Employee Benefits	2,105.00	2183.00
5XX	Other Purchased Services	57.00	.00
6XX	Supplies and Materials	1,334.00	1093.00
810	Dues and Fees	70.00	570.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	11,418.00	15242.00
2XX	Personal Services - Employee Benefits	1,776.00	2155.00
3XX	Purchased Professional and Technical Services	145.00	.00
4XX	Purchased Property Services	88.00	145.00
6XX	Supplies and Materials	2,963.00	2999.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	24,627.00	25489.00
2XX	Personal Services - Employee Benefits	3,690.00	4217.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

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			
		3XX	Purchased Professional and Technical Services	2,013.00	7268.00
		4XX	Purchased Property Services	224.00	761.00
		5XX	Other Purchased Services	684.00	1882.00
		6XX	Supplies and Materials	8,852.00	8763.00
		7XX	Property and Equipment Acquisition	5,377.00	.00
		8XX	Other Expenditures	387.00	1425.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	52,952.00	57631.00
		2XX	Personal Services - Employee Benefits	11,574.00	13212.00
		5XX	Other Purchased Services	69.00	.00
		6XX	Supplies and Materials	2.00	.00
		8XX	Other Expenditures	165.00	.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	16,454.00	16167.00
		2XX	Personal Services - Employee Benefits	3,458.00	3109.00
		3XX	Purchased Professional and Technical Services	3,589.00	3745.00
		4XX	Purchased Property Services	45.00	82.00
		5XX	Other Purchased Services	24,853.00	20947.00
		6XX	Supplies and Materials	6,697.00	3130.00
		8XX	Other Expenditures	2,996.00	3855.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	34,300.00	35462.00
		2XX	Personal Services - Employee Benefits	21,383.00	15458.00
		3XX	Purchased Professional and Technical Services	1,096.00	2571.00
		4XX	Purchased Property Services	71,541.00	52272.00
		6XX	Supplies and Materials	11,268.00	5519.00
		810	Dues and Fees	0.00	200.00
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	0.00	8541.00
		7XX	Property and Equipment Acquisition	12,022.00	50084.00
		8XX	Other Expenditures	15,576.00	.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	4,143.00	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	26,165.00	37730.00
		2XX	Personal Services - Employee Benefits	161.00	282.00
		3XX	Purchased Professional and Technical Services	50.00	25.00
		5XX	Other Purchased Services	25.00	6976.00
		6XX	Supplies and Materials	1,163.00	386.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

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			
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,164.00	1714.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	38,802.00	36119.00
		2XX	Personal Services - Employee Benefits	477.00	1201.00
		5XX	Other Purchased Services	736.00	.00
		6XX	Supplies and Materials	10,854.00	21624.00
		8XX	Other Expenditures	3,548.00	250.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	8,228.00	8372.00
		2XX	Personal Services - Employee Benefits	4,668.00	6468.00
		7XX	Property and Equipment Acquisition	0.00	6478.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				833,998.27	874,153.00

Schedule of Changes Worksheet

Beginning Fund Balance					133,493.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					907,412.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					874,153.00	(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	72,063.00	Less Last Year	67,391.00	(4b)	4,672.00	
					4,672.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					171,424.00	(5)

Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	22,155.00	18,167.00
1116	District Levy - Net and Gross Proceeds	0.00	260.00
1190	Penalties and Interest on Taxes	72.00	297.00
1510	Interest Earnings	392.00	236.94
1900	Other Revenue from Local Sources	0.00	121.00
2220	County On-Schedule Trans Reimb	10,553.00	12,685.00
3210	State On-Schedule Trans Reimb	10,554.00	12,685.29
3440	State HB20/SB417 Prop Tax Reimb	221.00	199.00
3444	State School Block Grant	1,327.99	677.77
6100	Material Prior Period Revenue Adjustments	0.00	-2,080.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>45,274.99</u>	<u>43,249.00</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		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	22,184.56	26186.00
2XX	Personal Services - Employee Benefits	3,208.00	4494.00
3XX	Purchased Professional and Technical Services	324.00	248.00
4XX	Purchased Property Services	9,199.00	2224.00
5XX	Other Purchased Services	8.00	8.00
6XX	Supplies and Materials	2,724.00	3571.00
7XX	Property and Equipment Acquisition	4,000.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>41,647.56</u>	<u>36,731.00</u>



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					29,388.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					43,249.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					36,731.00	(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	9,445.00	(4b)	-9,445.00	
					-9,445.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					26,461.00	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

11 - Bus Depreciation Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	10,353.98	11,855.00
1116 District Levy - Net and Gross Proceeds	0.00	174.00
1190 Penalties and Interest on Taxes	58.00	321.00
1510 Interest Earnings	928.00	480.00
1900 Other Revenue from Local Sources	0.00	1,061.00
3440 State HB20/SB417 Prop Tax Reimb	467.00	246.00
3444 State School Block Grant	1,522.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,329.00	14,137.00

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	28,210.00	1000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,210.00	1,000.00

Schedule of Changes Worksheet

Beginning Fund Balance	54,282.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,137.00	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	28,210.00	(4b)
	-28,210.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	39,209.00	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	520.00	317.00
2240 County Retirement Distribution	65,219.00	85,700.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,739.00	86,017.00

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	39,918.39	43915.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,704.00	4404.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,727.00	3862.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,780.00	8610.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,266.00	1237.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,664.00	4501.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,382.00	2550.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,409.00	5501.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	90.00	125.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,359.00	4604.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,085.00	1099.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	73,384.39	80,408.00
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Schedule of Changes Worksheet

Beginning Fund Balance		28,937.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		86,017.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		80,408.00	(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)		34,546.00	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
001 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,737.00
003 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,190.00
004 Vo Ed All Career & Tech Ed Programs	
4650 Federal Miscellaneous Grants from OPI	272.72
005 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	2,408.00
010 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,722.00
011 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,304.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,633.72

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

PRC Program Function Object	2004 Value
001 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	5737.00
003 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	1180.00
004 Vo Ed All Career & Tech Ed Programs	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	273.00
005 Vo Ed Tech Ed/Industrial Arts	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2564.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
010 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	1936.00
2XX Personal Services - Employee Benefits	1375.00
3XX Purchased Professional and Technical Services	140.00
4XX Purchased Property Services	3924.00
6XX Supplies and Materials	12347.00
	19,722.00
010 Subtotal	19,722.00
011 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	8304.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 37,780.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,976.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,633.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37,780.00	(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	16.00	Less Last Year	815.72	(4b)		-799.72	
						-799.72	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,030.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Vo Ed Carl Perkins Basic Grant	5,737.00	5,737.00	0.00
003 Vo Ed Business/Marketing	1,190.00	1,180.00	10.00
004 Vo Ed All Career & Tech Ed Programs	272.72	273.00	-0.28
005 Vo Ed Tech Ed/Industrial Arts	2,408.00	2,564.00	-156.00
010 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	19,722.00	19,722.00	0.00
011 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	8,304.00	8,304.00	0.00
Total	<u>37,633.72</u>	<u>37,780.00</u>	<u>-146.28</u>



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

17 - Adult Education Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	0.00	36.00
1190	Penalties and Interest on Taxes	0.00	47.00
1340	Fees for Adult Education	317.00	590.00
1510	Interest Earnings	90.00	40.00
1900	Other Revenue from Local Sources	295.00	0.00
3440	State HB20/SB417 Prop Tax Reimb	112.00	79.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>814.00</u>	<u>792.00</u>

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

PRC Program Function Object		2003 Value	2004 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	1,334.59	1470.00
	6XX Supplies and Materials	500.00	218.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,834.59</u>	<u>1,688.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				3,696.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				792.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,688.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				2,800.00	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

18 - Traffic Education Fund

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

PRC Revenue	2003 Value	2004 Value
1311 Driver's Education Fees	3,900.00	4,350.00
1510 Interest Earnings	413.00	260.00
3260 State Driver's Education Reimbursement	2,250.00	1,694.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,563.00	6,304.00

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	2,940.08	3435.00
5XX Other Purchased Services	170.00	.00
6XX Supplies and Materials	2,476.00	1168.00
8XX Other Expenditures	135.00	700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,721.08	5,303.00

Schedule of Changes Worksheet

Beginning Fund Balance	20,434.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,304.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,303.00	(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)	21,435.00	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

21 - Compensated Absence Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	54.95	36.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	54.95	36.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,969.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36.00	(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)	3,005.00	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

28 - Technology Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	3,828.00	4,319.00
1190	Penalties and Interest on Taxes	4.00	23.00
1510	Interest Earnings	22.00	100.32
4650	Federal Miscellaneous Grants from OPI	0.00	2,096.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,854.00</u>	<u>6,539.00</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		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	0.00	115.00
	6XX Supplies and Materials	690.00	68.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>690.00</u>	<u>183.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				3,164.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,539.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				183.00	(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)				9,520.00	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

29 - Flexibility Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	14.09	41.42
3282	State Flexibility Fund Allocation	2,455.91	0.00
3445	State Combined Fund School Block Grant	0.00	1,553.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,470.00</u>	<u>1,595.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,470.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,595.00	(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)				4,065.00	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

50 - Debt Service Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	0.00	107,234.00
1116	District Levy - Net and Gross Proceeds	0.00	1,740.00
1190	Penalties and Interest on Taxes	0.00	128.00
1510	Interest Earnings	0.00	239.50
1900	Other Revenue from Local Sources	0.00	338.00
3120	State Guaranteed Tax Base Aid	0.00	30,050.50

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	139,730.00
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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	0.00	50000.00
	850 Interest on Debt	0.00	77927.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	127,927.00
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Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					139,730.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					127,927.00	(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)					11,803.00	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	6,967.00	15,663.00
1900 Other Revenue from Local Sources	0.00	1,001.00
5110 Sale of Bonds	1,720,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,726,967.00	16,664.00

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	62,303.00	939,843.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	62,303.00	939,843.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,664,664.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,664.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	939,843.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	741,485.00	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2003 Value	2004 Value
1700 Student Extracurricular Activity Receipts	0.00	95,292.00
1XXX Revenues from Student Activities	97,526.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97,526.00	95,292.00

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

PRC Program Function Object	2003 Value	2004 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	102,935.44	89,951.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	102,935.44	89,951.00

Schedule of Changes Worksheet

Beginning Fund Balance	63,676.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	95,292.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	89,951.00	(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)	69,017.00	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	24,173.04	33,542.36
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	12,022.32	989,927.00
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	6,900.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,579.09
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,579.09

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,193.03
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	22,433.89
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	47,113.00
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.



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	37,730.00	0.00	0.00	0.00	
280	1XXX	2XX	282.00	0.00	0.00	0.00	
280	1XXX	3XX	25.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	6,976.00	0.00	0.00	0.00	
280	1XXX	6XX	386.00	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	1,714.00	0.00	0.00	0.00	
Totals			47,113.00	0.00	0.00	0.00	47,113.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

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

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



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	10,485.00	0.00	0.00	10,485.00
Buildings	706,593.00	15,398.00	0.00	721,991.00
Machinery And Equipment	232,854.00	43,042.00	0.00	275,896.00
Construction in Progress	62,717.00	950,700.00	0.00	1,013,417.00
Totals at historical cost	1,012,649.00	1,009,140.00	0.00	2,021,789.00
Less Accumulated depreciation for:				
Machinery And Equipment Accum	151,649.00	21,810.00	0.00	173,459.00
Total accumulated depreciation	151,649.00	21,810.00	0.00	173,459.00
Governmental activities, capital assets, net	861,000.00	987,330.00	0.00	1,848,330.00

* 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)	9,163.00	0.00
General Administration (23XX)	466.00	0.00
School Administration (24XX)	807.00	0.00
Operations and Maintenance (26XX)	901.00	0.00
Transportation (27XX)	17,558.00	0.00
Food Service (31XX)	979.00	0.00
Extracurricular (34XX, 35XX)	900.00	0.00
Total Depreciation for FY2004	30,774.00	0.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0061-27297248

05 Carbon County

0061 Joliet H S

	(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:							
3/15/2003 Issue	0.00	1,720,000.00	50,000.00	0.00	1,670,000.00	75,000.00	1,595,000.00
Compensated Absences	24,688.00	0.00	0.00	912.00	23,776.00	0.00	23,776.00
Other	1,720,000.00	0.00	0.00	50,000.00	1,670,000.00	0.00	1,670,000.00
Total Governmental Activity							
Long-Term Liabilities	1,744,688.00	1,720,000.00	50,000.00	50,912.00	3,363,776.00	75,000.00	3,288,776.00

* 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.