



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

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 FY05 did the district employ a certified special education director? No

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

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



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05 Carbon County

0060 Joliet Elem

PRC	Title	Project Type	Project Number	CFDA #
006	Safe & Drug-Free Schools	FEDERAL	0500601605	84.186A
007	Title I Improving Basic Programs	FEDERAL	0500603105	84.010A
008	district misc	LOCAL		
015	Title V Part A	FEDERAL	0500603905	84.298
025	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A040573	84.358B
035	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500601405	84.367
040	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500601404	84.367
045	Title II, Part D, Ed Technology	FEDERAL	0500606005	84.318
047	Title II, Part D, Ed Technology	FEDERAL	0500606004	84.318
055	Title V, Part A, Innovative Programs	FEDERAL	0500603905	84.298
080	Significant Needs	STATE	0500607605PI	
090	Medicaid	STATE	1	State
095	Safe & Drug-Free Schools	FEDERAL	0500601605	84.186A
456	IDEA, Part B, Children w/Disabilities	FEDERAL	2	84.027



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05 Carbon County

0060 Joliet Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	159,090.00	6,738.00	37,452.00	4,197.00
02	Taxes Receivable - Real and Personal (120-149)	44,157.00	799.00	2,519.00	
03	Taxes Receivable - Protested (150-159)	929.00	22.00	49.00	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>204,176.00</b>	<b>7,559.00</b>	<b>40,020.00</b>	<b>4,197.00</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	22,594.00			
25	Deferred Revenue (680)	45,086.00	821.00	2,568.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>67,680.00</b>	<b>821.00</b>	<b>2,568.00</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	25,691.00	1,488.00		
48	Fund Balance for Budget (961-970)	110,805.00	5,250.00	37,452.00	4,197.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>136,496.00</b>	<b>6,738.00</b>	<b>37,452.00</b>	<b>4,197.00</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>204,176.00</b>	<b>7,559.00</b>	<b>40,020.00</b>	<b>4,197.00</b>



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05 Carbon County

0060 Joliet Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		69,611.00	36,441.00	
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)			5,970.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		69,611.00	42,411.00	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			4,740.00	
24	Other Current Liabilities (621-679)			4,000.00	
25	Deferred Revenue (680)			9,529.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			18,269.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			626.00	
48	Fund Balance for Budget (961-970)		69,611.00	23,516.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		69,611.00	24,142.00	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		69,611.00	42,411.00	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,641.00
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				<b>1,641.00</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				1,641.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>				<b>1,641.00</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				<b>1,641.00</b>



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0060 Joliet Elem

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



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05 Carbon County

0060 Joliet Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,415.00	7,732.00		38,486.00
02	Taxes Receivable - Real and Personal (120-149)	390.00			14,603.00
03	Taxes Receivable - Protested (150-159)	13.00			276.00
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>19,818.00</b>	<b>7,732.00</b>		<b>53,365.00</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	403.00			14,879.00
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>403.00</b>			<b>14,879.00</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	19,415.00	7,732.00		38,486.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>19,415.00</b>	<b>7,732.00</b>		<b>38,486.00</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>19,818.00</b>	<b>7,732.00</b>		<b>53,365.00</b>



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05 Carbon County

0060 Joliet Elem

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,271.00			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	16,271.00			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	14,927.00			
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	<b>TOTAL LIABILITIES</b>	14,927.00			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,344.00			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,344.00			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	16,271.00			





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0060 Joliet Elem

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



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FY2004-05

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05 Carbon County

0060 Joliet Elem

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



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		92,232.00		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		92,232.00		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		3,559.00		
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		3,559.00		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		88,673.00		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		92,232.00		



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FY2004-05

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05 Carbon County

0060 Joliet Elem

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



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

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



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FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

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



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FY2004-05

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05 Carbon County

0060 Joliet Elem

## 01 - General Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	304,499.00	293,076.00
1116	District Levy - Net and Gross Proceeds	5,259.00	0.00
1190	Penalties and Interest on Taxes	3,289.00	1,817.84
1510	Interest Earnings	1,258.00	2,594.00
1900	Other Revenue from Local Sources	1,889.63	1,897.00
3110	Direct State Aid	501,745.58	537,492.74
3115	State Spec Ed Allowable Cost Pymt to Districts	36,372.11	39,183.31
3120	State Guaranteed Tax Base Aid	234,588.78	257,834.22
3440	State HB20/SB417 Prop Tax Reimb	3,451.00	1,751.00
3444	State School Block Grant	63,138.04	63,617.89
6100	Material Prior Period Revenue Adjustments	1,768.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,157,258.14</u>	<u>1,199,264.00</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	547,380.00	591,252.00
2XX	Personal Services - Employee Benefits	86,712.00	92,803.00
3XX	Purchased Professional and Technical Services	1,686.00	960.00
4XX	Purchased Property Services	504.00	479.00
5XX	Other Purchased Services	0.00	170.00
6XX	Supplies and Materials	65,828.00	71,965.00
810	Dues and Fees	1,731.00	3,017.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	13,648.00	.00
2XX	Personal Services - Employee Benefits	2,183.00	.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	0.00	14,420.00
2XX	Personal Services - Employee Benefits	0.00	2,223.00
5XX	Other Purchased Services	0.00	53.00
6XX	Supplies and Materials	733.00	1,002.00
8XX	Other Expenditures	66.00	88.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	15,242.00	15,807.00
2XX	Personal Services - Employee Benefits	2,211.00	2,232.00
4XX	Purchased Property Services	145.00	58.00
6XX	Supplies and Materials	4,055.00	4,387.00



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FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
23XX	Support Services - General Administration				
	1XX	Personal Services - Salaries		25,489.00	25627.00
	2XX	Personal Services - Employee Benefits		276.00	201.00
	3XX	Purchased Professional and Technical Services		6,863.00	6391.00
	4XX	Purchased Property Services		812.00	246.00
	5XX	Other Purchased Services		2,124.00	1449.00
	6XX	Supplies and Materials		5,529.00	4888.00
	7XX	Property and Equipment Acquisition		0.00	11808.00
	8XX	Other Expenditures		1,040.00	1648.00
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		39,450.00	46291.00
	2XX	Personal Services - Employee Benefits		10,139.00	10740.00
	6XX	Supplies and Materials		0.00	99.00
	810	Dues and Fees		0.00	218.00
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		16,111.00	17377.00
	2XX	Personal Services - Employee Benefits		3,046.00	2386.00
	3XX	Purchased Professional and Technical Services		3,745.00	5804.00
	4XX	Purchased Property Services		82.00	.00
	5XX	Other Purchased Services		21,536.00	23384.00
	6XX	Supplies and Materials		3,236.00	3205.00
	8XX	Other Expenditures		3,855.00	847.00
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		50,231.00	43016.00
	2XX	Personal Services - Employee Benefits		14,092.00	17273.00
	3XX	Purchased Professional and Technical Services		2,565.00	3184.00
	4XX	Purchased Property Services		51,272.00	58881.00
	6XX	Supplies and Materials		5,146.00	8192.00
	810	Dues and Fees		0.00	226.00
	8XX	Other Expenditures		200.00	.00
4XXX	Facilities Acquisition and Construction Services				
	4XX	Purchased Property Services		3,549.00	12010.00
	7XX	Property and Equipment Acquisition		15,954.00	1122.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	58,684.00	44554.00
		2XX	Personal Services - Employee Benefits	5,372.00	5521.00
		3XX	Purchased Professional and Technical Services	244.00	.00
		5XX	Other Purchased Services	0.00	547.00
		6XX	Supplies and Materials	1,029.00	1368.00
		8XX	Other Expenditures	150.00	415.00





# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
280	Special Education - Local and State				
	26XX	Operation and Maintenance of Plant Services			
		6XX	Supplies and Materials	0.00	25.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,623.00	3804.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	14490.00
		2XX	Personal Services - Employee Benefits	0.00	2982.00
		5XX	Other Purchased Services	0.00	440.00
		810	Dues and Fees	0.00	30.00
433	Title IV, Part A, Safe & Drug-Free Schools & Communitie				
	1XXX	Instruction			
		6XX	Supplies and Materials	507.00	.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	9,412.00	11622.00
		2XX	Personal Services - Employee Benefits	244.00	193.00
		5XX	Other Purchased Services	0.00	1460.00
		6XX	Supplies and Materials	448.00	545.00
		8XX	Other Expenditures	250.00	900.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	8,372.00	8488.00
		2XX	Personal Services - Employee Benefits	4,443.00	3068.00
		4XX	Purchased Property Services	0.00	710.00
		6XX	Supplies and Materials	0.00	54.00
		7XX	Property and Equipment Acquisition	6,478.00	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,127,722.00</u>	<u>1,208,645.00</u>



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

01 - General Fund

## Schedule of Changes Worksheet

Beginning Fund Balance					145,803.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,199,264.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,208,645.00	(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	25,691.00	Less Last Year	25,617.00	(4b)	74.00	
					74.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					136,496.00	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 10 - Transportation Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	5,840.00	6,981.00
1116 District Levy - Net and Gross Proceeds	99.00	0.00
1190 Penalties and Interest on Taxes	366.00	34.00
1510 Interest Earnings	0.00	9.00
1900 Other Revenue from Local Sources	33.00	105.70
2220 County On-Schedule Trans Reimb	26,190.00	28,775.00
3210 State On-Schedule Trans Reimb	26,190.00	27,532.00
3440 State HB20/SB417 Prop Tax Reimb	52.00	150.00
3444 State School Block Grant	527.29	531.30
6100 Material Prior Period Revenue Adjustments	-4,222.71	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	55,074.58	64,118.00

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	39,126.00	42,766.00
2XX Personal Services - Employee Benefits	2,647.00	4,991.00
3XX Purchased Professional and Technical Services	471.00	521.00
4XX Purchased Property Services	4,397.00	7,230.00
5XX Other Purchased Services	468.00	18.00
6XX Supplies and Materials	7,029.94	9,330.00
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	535.00	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	54,673.94	64,856.00



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						5,988.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						64,118.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						64,856.00	(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	1,488.00	Less Last Year	0.00	(4b)		1,488.00	
						1,488.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,738.00	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	10,496.00	15,160.00
1116 District Levy - Net and Gross Proceeds	177.00	0.00
1190 Penalties and Interest on Taxes	397.00	66.00
1510 Interest Earnings	281.00	581.00
1900 Other Revenue from Local Sources	1,010.00	0.00
3440 State HB20/SB417 Prop Tax Reimb	135.00	198.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>12,496.00</b>	<b>16,005.00</b>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	1,000.00	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,000.00</b>	<b>0.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	21,447.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,005.00	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	37,452.00	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 12 - School Food Services Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	145.00	150.00
1611	National School Lunch Program	50,322.00	49,477.00
1900	Other Revenue from Local Sources	29.00	93.00
3220	State Food Services Match	188.00	433.00
4550	Federal Child Nutrition	31,560.00	34,216.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		82,244.00	84,369.00

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

PRC Program Function Object		2004 Value	2005 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	25,113.00	25750.00
	4XX Purchased Property Services	1,267.00	1365.00
	5XX Other Purchased Services	209.00	147.00
	6XX Supplies and Materials	61,823.00	57255.00
	8XX Other Expenditures	349.00	1936.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		88,761.00	86,453.00

## Schedule of Changes Worksheet

Beginning Fund Balance				6,281.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				84,369.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				86,453.00	(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)					4,197.00 (5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	389.00	1,019.00
2240 County Retirement Distribution	139,100.00	145,861.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	139,489.00	146,880.00

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	87,664.00	90555.00
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	10.00	23.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,404.00	4612.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,885.00	3911.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,684.00	5788.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,350.00	2528.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,328.00	4232.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,708.00	3763.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,314.00	6797.00
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2211.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,400.00	1604.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,935.00	4110.00



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 14 - Retirement Fund

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

PRC Program Function Object	2004 Value	2005 Value
910 Food Services		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	124,682.00	130,134.00

### Schedule of Changes Worksheet

Beginning Fund Balance		52,865.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		146,880.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		130,134.00	(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)		69,611.00	(5)





# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
<b>006 Safe &amp; Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	632.00
<b>007 Title I Improving Basic Programs</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	54,443.00
<b>008 district misc</b>	
1900 Other Revenue from Local Sources	4,014.00
<b>015 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	2,557.00
<b>025 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,790.00
<b>035 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	16,392.00
<b>040 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,280.00
<b>045 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	1,962.00
<b>047 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	115.00
<b>055 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	1,222.00
<b>080 Significant Needs</b>	
3610 Services for Significant Needs Students	5,857.00
<b>090 Medicaid</b>	
3355 Medicaid - Miscellaneous	16,387.00
<b>095 Safe &amp; Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,094.00
<b>456 IDEA, Part B, Children w/Disabilities</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	10,584.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	143,329.00

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

PRC Program Function Object	2005 Value
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# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>006 Safe &amp; Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
5XX Other Purchased Services	200.00
6XX Supplies and Materials	432.00
	632.00
<b>006 Subtotal</b>	632.00
<b>007 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	44954.00
2XX Personal Services - Employee Benefits	6608.00
6XX Supplies and Materials	457.00
21XX Support Services - Students	
8XX Other Expenditures	400.00
222X Educational Media Services	
5XX Other Purchased Services	2024.00
	54,443.00
<b>007 Subtotal</b>	54,443.00
<b>008 district misc</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Techical Services	2172.00
6XX Supplies and Materials	1828.00
	4,000.00
<b>008 Subtotal</b>	4,000.00
<b>015 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	2557.00
<b>025 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	10789.00
2XX Personal Services - Employee Benefits	2480.00
4XX Purchased Property Services	2462.00
6XX Supplies and Materials	5059.00



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
<b>025 Subtotal</b>	20,790.00
<b>035 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	12823.00
2XX Personal Services - Employee Benefits	1957.00
3XX Purchased Professional and Technical Services	782.00
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	720.00
2XX Personal Services - Employee Benefits	110.00
<b>035 Subtotal</b>	16,392.00
<b>040 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2642.00
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3145.00
2XX Personal Services - Employee Benefits	480.00
<b>040 Subtotal</b>	6,267.00
<b>045 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
2XX Personal Services - Employee Benefits	31.00
3XX Purchased Professional and Technical Services	403.00
6XX Supplies and Materials	1527.00
<b>045 Subtotal</b>	1,961.00



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>047 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	100.00
2XX Personal Services - Employee Benefits	15.00
	115.00
<b>047 Subtotal</b>	<b>115.00</b>
<b>055 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1222.00
<b>080 Significant Needs</b>	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	4636.00
2XX Personal Services - Employee Benefits	1221.00
	5,857.00
<b>080 Subtotal</b>	<b>5,857.00</b>
<b>090 Medicaid</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	552.00
2XX Personal Services - Employee Benefits	85.00
	637.00
<b>090 Subtotal</b>	<b>637.00</b>
<b>095 Safe &amp; Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
5XX Other Purchased Services	2094.00
<b>456 IDEA, Part B, Children w/Disabilities</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	9204.00
2XX Personal Services - Employee Benefits	1380.00



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
456 Subtotal	10,584.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      127,551.00



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						7,738.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						143,329.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						127,551.00	(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	626.00	Less Last Year	0.00	(4b)		626.00	
						626.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						24,142.00	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
006 Safe & Drug-Free Schools	632.00	632.00	0.00
007 Title I Improving Basic Programs	54,443.00	54,443.00	0.00
008 district misc	4,014.00	4,000.00	14.00
015 Title V Part A	2,557.00	2,557.00	0.00
025 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	20,790.00	20,790.00	0.00
035 Title II, Part A, Teacher/Principal Train/Recruit	16,392.00	16,392.00	0.00
040 Title II, Part A, Teacher/Principal Train/Recruit	6,280.00	6,267.00	13.00
045 Title II, Part D, Ed Technology	1,962.00	1,961.00	1.00
047 Title II, Part D, Ed Technology	115.00	115.00	0.00
055 Title V, Part A, Innovative Programs	1,222.00	1,222.00	0.00
080 Significant Needs	5,857.00	5,857.00	0.00
090 Medicaid	16,387.00	637.00	15,750.00
095 Safe & Drug-Free Schools	2,094.00	2,094.00	0.00
456 IDEA, Part B, Children w/Disabilities	10,584.00	10,584.00	0.00
<b>Total</b>	<b>143,329.00</b>	<b>127,551.00</b>	<b>15,778.00</b>



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	66.00	32.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	66.00	32.00

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries	4,471.00	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,471.00	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	1,609.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32.00	(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)	1,641.00	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	4,619.00	3,885.00
1190 Penalties and Interest on Taxes	0.00	5.00
1510 Interest Earnings	90.84	345.57
3281 State Technology Aid	0.00	5,156.43
4650 Federal Miscellaneous Grants from OPI	2,682.16	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,392.00	9,392.00

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	115.00	575.00
6XX Supplies and Materials	176.00	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	291.00	575.00

## Schedule of Changes Worksheet

Beginning Fund Balance	10,598.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,392.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	575.00	(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)	19,415.00	(5)





# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	235.17	147.00
1900 Other Revenue from Local Sources	0.00	246.63
3445 State Combined Fund School Block Grant	1,781.83	1,795.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,017.00</b>	<b>2,189.00</b>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	270.00
2XX Personal Services - Employee Benefits	0.00	581.00
6XX Supplies and Materials	0.00	444.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>1,295.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	6,838.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,189.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,295.00	(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)	7,732.00	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 50 - Debt Service Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	81,282.00	86,226.00
1116 District Levy - Net and Gross Proceeds	1,485.00	0.00
1190 Penalties and Interest on Taxes	2,132.78	342.00
1510 Interest Earnings	129.00	695.00
1900 Other Revenue from Local Sources	53.00	0.50
3120 State Guaranteed Tax Base Aid	88,897.22	40,448.50
3440 State HB20/SB417 Prop Tax Reimb	958.00	1,577.00

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

174,937.00      129,289.00

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	65,000.00	85000.00
850 Interest on Debt	68,507.00	51799.00
860 Agent Fees/Issuance Costs	0.00	375.00

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

133,507.00      137,174.00

## Schedule of Changes Worksheet

Beginning Fund Balance	46,371.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	129,289.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	137,174.00	(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)	38,486.00	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 60 - Building Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	13,259.00	1,505.00
1900	Other Revenue from Local Sources	783.00	1,355.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>14,042.00</u>	<u>2,860.00</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
	4XX Purchased Property Services	0.00	2702.00
	6XX Supplies and Materials	0.00	1907.00
	7XX Property and Equipment Acquisition	816,874.00	614526.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>816,874.00</u>	<u>619,135.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		617,619.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,860.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		619,135.00	(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)		1,344.00	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## 82 - Interlocal Agreement Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	1,145.00	1,658.00
1900	Other Revenue from Local Sources	77,816.00	94,803.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		78,961.00	96,461.00

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	22,125.00	23399.00
2XX Personal Services - Employee Benefits	3,205.00	3370.00
3XX Purchased Professional and Technical Services	7,857.00	5554.00
4XX Purchased Property Services	0.00	300.00
5XX Other Purchased Services	48,371.00	49504.00
6XX Supplies and Materials	4,328.00	4371.00
8XX Other Expenditures	0.00	104.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	85,886.00	86,602.00

## Schedule of Changes Worksheet

Beginning Fund Balance	78,814.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	96,461.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	86,602.00	(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)	88,673.00	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

Fund	Account	Description	2004 Value	2005 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	29,257.56
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	9,204.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	591,252.00
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	19,441.53
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	1,754.87
XX	XXX 26XX	41X Energy Utility Services	33,534.99	45,660.18
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	832,828.00	615,648.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	33,579.35
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	33,579.35

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,191.39
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	48,353.70
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	55,794.00
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

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	44,554.00	0.00	0.00	0.00	
280	1XXX	2XX	5,521.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	547.00	0.00	0.00	0.00	
280	1XXX	6XX	1,368.00	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	3,804.00	0.00	0.00	0.00	
<b>Totals</b>			55,794.00	0.00	0.00	0.00	55,794.00



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

**05 Carbon County**

**0060 Joliet Elem**

*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 FY05.*





# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	10,485.00	0.00	0.00	10,485.00
Buildings	0.00	2,179,503.00	0.00	2,179,503.00
Machinery And Equipment	0.00	298,962.00	0.00	298,962.00
Construction in Progress	877,926.00	0.00	877,926.00	0.00
Totals at historical cost	888,411.00	2,478,465.00	877,926.00	2,488,950.00
Less Accumulated depreciation for:				
Building Accum	401,531.00	13,582.00	0.00	415,113.00
Machinery And Equipment Accum	153,447.00	22,323.00	0.00	175,770.00
Total accumulated depreciation	554,978.00	35,905.00	0.00	590,883.00
Governmental activities, capital assets, net	333,433.00	2,442,560.00	877,926.00	1,898,067.00

\* 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.

<b>Depreciation by Function for FY2005</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Instruction (1XXX)	12,141.00	0.00
Support Services Staff (22XX)	807.00	0.00
General Administration (23XX)	466.00	0.00
School Administration (24XX)	807.00	0.00
Operations and Maintenance (26XX)	1,079.00	0.00
Transportation (27XX)	17,535.00	0.00
Food Service (31XX)	1,346.00	0.00
Extracurricular (34XX, 35XX)	1,724.00	0.00
Total Depreciation for FY2005	35,905.00	0.00



# Trustees' Financial Summary

FY2004-05

Submit ID: 0060-59816662

05 Carbon County

0060 Joliet Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
6/27/1991 Issue	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
3/15/2003 Issue	1,425,000.00	0.00	65,000.00	0.00	1,360,000.00	65,000.00	1,295,000.00
Compensated Absences	48,272.00	9,714.00	0.00	0.00	57,986.00	5,799.00	52,187.00
Other	1,445,000.00	0.00	85,000.00	0.00	1,360,000.00	65,000.00	1,295,000.00
Total Governmental Activity							
Long-Term Liabilities	2,938,272.00	9,714.00	170,000.00	0.00	2,777,986.00	135,799.00	2,642,187.00

\* 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.