



Trustees' Financial Summary

FY2004-05

Submit ID: 0061-82480273

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 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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PRC	Title	Project Type	Project Number	CFDA #
001	Vo Ed Carl Perkins Basic Grant	FEDERAL	0500618105BG	84.048A
003	Vo Ed Business/Marketing	STATE	3	State
005	Vo Ed Trades & Industry	STATE	3	State
010	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A040579	84.358B
015	Services for Significant Needs Students	STATE	0500607605PI	State
030	Medicaid	STATE	1	State



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	95,032.00	28,544.00	57,901.00	
02	Taxes Receivable - Real and Personal (120-149)	30,368.00	1,521.00	2,229.00	
03	Taxes Receivable - Protested (150-159)	668.00	24.00	47.00	
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	126,068.00	30,089.00	60,177.00	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	4,570.00			
25	Deferred Revenue (680)	31,036.00	1,545.00	2,276.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	35,606.00	1,545.00	2,276.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	6,915.00	1,488.00		
48	Fund Balance for Budget (961-970)	83,547.00	27,056.00	57,901.00	
52	TOTAL FUND BALANCE/EQUITY	90,462.00	28,544.00	57,901.00	
53	TOTAL LIABILITIES AND FUND BALANCE	126,068.00	30,089.00	60,177.00	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,931.00	36,796.00	8,370.00	2,027.00
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)			5,041.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,931.00	36,796.00	13,411.00	2,131.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			841.00	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			961.00	104.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,802.00	104.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,548.00	
48	Fund Balance for Budget (961-970)	2,931.00	36,796.00	10,061.00	2,027.00
52	TOTAL FUND BALANCE/EQUITY	2,931.00	36,796.00	11,609.00	2,027.00
53	TOTAL LIABILITIES AND FUND BALANCE	2,931.00	36,796.00	13,411.00	2,131.00



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,942.00			3,065.00
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	20,942.00			3,065.00
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)	20,942.00			3,065.00
52	TOTAL FUND BALANCE/EQUITY	20,942.00			3,065.00
53	TOTAL LIABILITIES AND FUND BALANCE	20,942.00			3,065.00



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,468.00	4,990.00		9,845.00
02	Taxes Receivable - Real and Personal (120-149)	385.00			10,551.00
03	Taxes Receivable - Protested (150-159)	11.00			315.00
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	16,864.00	4,990.00		20,711.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	396.00			10,866.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	396.00			10,866.00
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)	16,468.00	4,990.00		9,845.00
52	TOTAL FUND BALANCE/EQUITY	16,468.00	4,990.00		9,845.00
53	TOTAL LIABILITIES AND FUND BALANCE	16,864.00	4,990.00		20,711.00



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	49,979.00			
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	49,979.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	17,174.00			
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	17,174.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	32,805.00			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	32,805.00			
53	TOTAL LIABILITIES AND FUND BALANCE	49,979.00			



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			69,155.00	
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			69,155.00	
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)				
52	TOTAL FUND BALANCE/EQUITY			69,155.00	
53	TOTAL LIABILITIES AND FUND BALANCE			69,155.00	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	71,680.00	35,854.00		
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	71,680.00	35,854.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	71,680.00	35,854.00		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	71,680.00	35,854.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	71,680.00	35,854.00		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		5,296.00		
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		5,296.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		5,296.00		
35	TOTAL LIABILITIES		5,296.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		5,296.00		



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01 - General Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	283,406.00	254,547.00
1116	District Levy - Net and Gross Proceeds	4,177.00	0.00
1190	Penalties and Interest on Taxes	3,825.15	1,253.00
1510	Interest Earnings	1,426.00	539.62
1900	Other Revenue from Local Sources	613.00	0.00
3110	Direct State Aid	393,558.69	392,254.79
3115	State Spec Ed Allowable Cost Pymt to Districts	27,475.14	17,956.36
3120	State Guaranteed Tax Base Aid	141,553.98	141,020.80
3440	State HB20/SB417 Prop Tax Reimb	3,300.00	2,526.00
3444	State School Block Grant	48,077.04	48,442.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		907,412.00	858,540.00

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	276,339.00	303649.00
2XX	Personal Services - Employee Benefits	48,318.00	50812.00
3XX	Purchased Professional and Technical Services	1,342.00	629.00
4XX	Purchased Property Services	1,129.00	660.00
5XX	Other Purchased Services	117.00	44.00
6XX	Supplies and Materials	36,970.00	30204.00
810	Dues and Fees	2,524.00	1320.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	13,612.00	14480.00
2XX	Personal Services - Employee Benefits	2,183.00	2223.00
5XX	Other Purchased Services	0.00	53.00
6XX	Supplies and Materials	1,093.00	1002.00
810	Dues and Fees	570.00	478.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	15,242.00	16017.00
2XX	Personal Services - Employee Benefits	2,155.00	2232.00
4XX	Purchased Property Services	145.00	58.00
6XX	Supplies and Materials	2,999.00	2094.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	25,489.00	25627.00
2XX	Personal Services - Employee Benefits	4,217.00	4088.00
3XX	Purchased Professional and Technical Services	7,268.00	6651.00
4XX	Purchased Property Services	761.00	121.00



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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			
		5XX	Other Purchased Services	1,882.00	1160.00
		6XX	Supplies and Materials	8,763.00	5070.00
		8XX	Other Expenditures	1,425.00	1589.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	57,631.00	54186.00
		2XX	Personal Services - Employee Benefits	13,212.00	13160.00
		5XX	Other Purchased Services	0.00	118.00
		6XX	Supplies and Materials	0.00	1429.00
		810	Dues and Fees	0.00	648.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	16,167.00	17377.00
		2XX	Personal Services - Employee Benefits	3,109.00	2457.00
		3XX	Purchased Professional and Technical Services	3,745.00	5804.00
		4XX	Purchased Property Services	82.00	.00
		5XX	Other Purchased Services	20,947.00	23565.00
		6XX	Supplies and Materials	3,130.00	3533.00
		8XX	Other Expenditures	3,855.00	891.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	35,462.00	52945.00
		2XX	Personal Services - Employee Benefits	15,458.00	16759.00
		3XX	Purchased Professional and Technical Services	2,571.00	3184.00
		4XX	Purchased Property Services	52,272.00	58888.00
		6XX	Supplies and Materials	5,519.00	9636.00
		810	Dues and Fees	200.00	200.00
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	8,541.00	6812.00
		7XX	Property and Equipment Acquisition	50,084.00	1255.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	37,730.00	42116.00
		2XX	Personal Services - Employee Benefits	282.00	3716.00
		3XX	Purchased Professional and Technical Services	25.00	.00
		5XX	Other Purchased Services	6,976.00	11086.00
		6XX	Supplies and Materials	386.00	1489.00
		810	Dues and Fees	0.00	115.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,714.00	1864.00



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01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	36,119.00	37868.00
		2XX	Personal Services - Employee Benefits	1,201.00	568.00
		4XX	Purchased Property Services	0.00	267.00
		5XX	Other Purchased Services	0.00	4153.00
		6XX	Supplies and Materials	21,624.00	11493.00
		8XX	Other Expenditures	250.00	2166.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	8,372.00	8488.00
		2XX	Personal Services - Employee Benefits	6,468.00	4296.00
		4XX	Purchased Property Services	0.00	1510.00
		6XX	Supplies and Materials	0.00	51.00
		7XX	Property and Equipment Acquisition	6,478.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				874,153.00	874,354.00

Schedule of Changes Worksheet

Beginning Fund Balance					171,424.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					858,540.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					874,354.00	(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	6,915.00	Less Last Year	72,063.00	(4b)	-65,148.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					90,462.00	(5)



Trustees' Financial Summary

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10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	18,167.00	9,662.00
1116	District Levy - Net and Gross Proceeds	260.00	0.00
1190	Penalties and Interest on Taxes	297.00	103.00
1510	Interest Earnings	236.94	239.00
1900	Other Revenue from Local Sources	121.00	0.53
2220	County On-Schedule Trans Reimb	12,685.00	13,561.00
3210	State On-Schedule Trans Reimb	12,685.29	13,560.55
3440	State HB20/SB417 Prop Tax Reimb	199.00	147.00
3444	State School Block Grant	677.77	682.92
6100	Material Prior Period Revenue Adjustments	-2,080.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>43,249.00</u>	<u>37,956.00</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		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	26,186.00	23797.00
2XX	Personal Services - Employee Benefits	4,494.00	4063.00
3XX	Purchased Professional and Technical Services	248.00	289.00
4XX	Purchased Property Services	2,224.00	4550.00
5XX	Other Purchased Services	8.00	9.00
6XX	Supplies and Materials	3,571.00	4653.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>36,731.00</u>	<u>37,361.00</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						26,461.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,956.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37,361.00	(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)						28,544.00	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	11,855.00	17,439.00
1116 District Levy - Net and Gross Proceeds	174.00	0.00
1190 Penalties and Interest on Taxes	321.00	91.00
1510 Interest Earnings	480.00	851.00
1900 Other Revenue from Local Sources	1,061.00	0.00
3440 State HB20/SB417 Prop Tax Reimb	246.00	311.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,137.00	18,692.00

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		
7XX Property and Equipment Acquisition	1,000.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,000.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	39,209.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,692.00	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	57,901.00	(5)



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13 - Tuition Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	0.00	578.89
3110 Direct State Aid	0.00	2,352.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,931.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,931.00	(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)	2,931.00	(5)



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14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	317.00	587.00
2240 County Retirement Distribution	85,700.00	89,589.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	86,017.00	90,176.00

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	43,915.00	48,417.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,404.00	4,654.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,862.00	3,888.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,610.00	8,091.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,237.00	1,330.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,501.00	6,864.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,550.00	2,436.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,501.00	6,471.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	125.00	131.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,604.00	4,529.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,099.00	1,115.00



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14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	80,408.00	87,926.00
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Schedule of Changes Worksheet

Beginning Fund Balance		34,546.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		90,176.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		87,926.00	(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)		36,796.00	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
001 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,323.00
003 Vo Ed Business/Marketing	
3620 State Adult Education Reimbursement	985.00
005 Vo Ed Trades & Industry	
3900 State Career & Technical Ed Entitlement	2,513.00
010 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,669.00
015 Services for Significant Needs Students	
3610 Services for Significant Needs Students	4,159.00
030 Medicaid	
3355 Medicaid - Miscellaneous	7,063.00

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

30,712.00

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

PRC Program Function Object	2005 Value
001 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	5323.00
003 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	1155.00
005 Vo Ed Trades & Industry	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	1763.00
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	1893.00
2XX Personal Services - Employee Benefits	231.00
4XX Purchased Property Services	2462.00



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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	
6XX Supplies and Materials	6083.00
	10,669.00
010 Subtotal	
015 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	3377.00
2XX Personal Services - Employee Benefits	782.00
	4,159.00
015 Subtotal	
030 Medicaid	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	517.00
2XX Personal Services - Employee Benefits	79.00
	596.00
030 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 23,665.00



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					3,030.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,712.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					23,665.00	(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	1,548.00	Less Last Year	16.00	(4b)	1,532.00	
					1,532.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,609.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Vo Ed Carl Perkins Basic Grant	5,323.00	5,323.00	0.00
003 Vo Ed Business/Marketing	985.00	1,155.00	-170.00
005 Vo Ed Trades & Industry	2,513.00	1,763.00	750.00
010 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	10,669.00	10,669.00	0.00
015 Services for Significant Needs Students	4,159.00	4,159.00	0.00
030 Medicaid	7,063.00	596.00	6,467.00
Total	<u>30,712.00</u>	<u>23,665.00</u>	<u>7,047.00</u>



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17 - Adult Education Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	36.00	0.00
1190	Penalties and Interest on Taxes	47.00	0.00
1340	Fees for Adult Education	590.00	570.00
1510	Interest Earnings	40.00	51.00
3440	State HB20/SB417 Prop Tax Reimb	79.00	75.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>792.00</u>	<u>696.00</u>

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

PRC Program Function Object		2004 Value	2005 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	1,470.00	1200.00
	6XX Supplies and Materials	218.00	269.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,688.00</u>	<u>1,469.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,800.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				696.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,469.00	(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)				2,027.00	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2004 Value	2005 Value
1311 Driver's Education Fees	4,350.00	4,500.00
1510 Interest Earnings	260.00	419.00
3260 State Driver's Education Reimbursement	1,694.00	2,428.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,304.00	7,347.00

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	3,435.00	3345.00
6XX Supplies and Materials	1,168.00	4345.00
8XX Other Expenditures	700.00	150.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,303.00	7,840.00

Schedule of Changes Worksheet

Beginning Fund Balance	21,435.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,347.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,840.00	(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)	20,942.00	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	36.00	60.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36.00	60.00

Schedule of Changes Worksheet

Beginning Fund Balance	3,005.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60.00	(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)	3,065.00	(5)



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28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	4,319.00	4,072.00
1190 Penalties and Interest on Taxes	23.00	21.00
1510 Interest Earnings	100.32	244.87
3281 State Technology Aid	0.00	3,682.13
4650 Federal Miscellaneous Grants from OPI	2,096.68	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,539.00	8,020.00

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	68.00	497.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	183.00	1,072.00

Schedule of Changes Worksheet

Beginning Fund Balance	9,520.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,020.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,072.00	(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)	16,468.00	(5)



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29 - Flexibility Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	41.42	96.00
1900	Other Revenue from Local Sources	0.00	351.61
3445	State Combined Fund School Block Grant	1,553.58	1,565.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,595.00</u>	<u>2,013.00</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	0.00	435.00
	6XX Supplies and Materials	0.00	653.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>1,088.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				4,065.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,013.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,088.00	(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)				4,990.00	(5)



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50 - Debt Service Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	107,234.00	118,034.00
1116	District Levy - Net and Gross Proceeds	1,740.00	0.00
1190	Penalties and Interest on Taxes	128.00	38.00
1510	Interest Earnings	239.50	44.00
1900	Other Revenue from Local Sources	338.00	0.22
3120	State Guaranteed Tax Base Aid	30,050.50	15,259.78

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

139,730.00 133,376.00

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	50,000.00	75000.00
	850 Interest on Debt	77,927.00	59959.00
	860 Agent Fees/Issuance Costs	0.00	375.00

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

127,927.00 135,334.00

Schedule of Changes Worksheet

Beginning Fund Balance				11,803.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				133,376.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				135,334.00	(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)				9,845.00	(5)



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60 - Building Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	15,663.00	2,340.00
1900	Other Revenue from Local Sources	1,001.00	1,355.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16,664.00</u>	<u>3,695.00</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	3109.00
	6XX Supplies and Materials	0.00	2194.00
	7XX Property and Equipment Acquisition	939,843.00	707072.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>939,843.00</u>	<u>712,375.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				741,485.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,695.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				712,375.00	(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)				32,805.00	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2004 Value	2005 Value
1700 Student Extracurricular Activity Receipts	95,292.00	112,848.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	95,292.00	112,848.00

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

PRC Program Function Object	2004 Value	2005 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	89,951.00	112,710.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	89,951.00	112,710.00

Schedule of Changes Worksheet

Beginning Fund Balance	69,017.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	112,848.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	112,710.00	(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)	69,155.00	(5)



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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	20,584.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	1,155.00
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	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	293,209.19
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	3,040.08
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	1,092.20
XX	XXX 26XX	41X Energy Utility Services	33,542.36	45,423.32
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	989,927.00	708,327.00
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	6,900.00	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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,946.95
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,946.95

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,314.83
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	22,963.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	60,271.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	42,116.00	0.00	0.00	0.00	
280	1XXX	2XX	3,716.00	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	11,086.00	0.00	0.00	0.00	
280	1XXX	6XX	1,489.00	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	1,864.00	0.00	0.00	0.00	
Totals			60,271.00	0.00	0.00	0.00	60,271.00



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

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY05.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	10,485.00	0.00	0.00	10,485.00
Buildings	721,991.00	1,704,063.00	0.00	2,426,054.00
Machinery And Equipment	275,896.00	59,910.00	0.00	335,806.00
Construction in Progress	1,013,417.00	0.00	1,013,417.00	0.00
Totals at historical cost	2,021,789.00	1,763,973.00	1,013,417.00	2,772,345.00
Less Accumulated depreciation for:				
Building Accum	0.00	416,286.00	0.00	416,286.00
Machinery And Equipment Accum	173,459.00	23,984.00	0.00	197,443.00
Total accumulated depreciation	173,459.00	440,270.00	0.00	613,729.00
Governmental activities, capital assets, net	1,848,330.00	1,323,703.00	1,013,417.00	2,158,616.00

* 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 FY2005	Governmental Activities	Business-Type Activities
Instruction (1XXX)	12,238.00	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)	1,207.00	0.00
Transportation (27XX)	18,665.00	0.00
Food Service (31XX)	1,346.00	0.00
Extracurricular (34XX, 35XX)	3,144.00	0.00
Total Depreciation for FY2005	38,680.00	0.00



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	(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-
Governmental Activities *							
General Obligation Bonds:							
3/15/2003 Issue	1,670,000.00	0.00	75,000.00	0.00	1,595,000.00	75,000.00	1,520,000.00
Compensated Absences	23,776.00	7,101.00	0.00	0.00	30,877.00	3,088.00	27,789.00
Other	1,670,000.00	0.00	75,000.00	0.00	1,595,000.00	75,000.00	1,520,000.00
Total Governmental Activity							
Long-Term Liabilities	3,363,776.00	7,101.00	150,000.00	0.00	3,220,877.00	153,088.00	3,067,789.00

* 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.