



# Trustees' Financial Summary

FY2005-06

Submit ID: 0060-84014433

05 Carbon County

0060 Joliet Elem

### Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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

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

## Certification

**Business Manager/Clerk** Jeanne Carroll

Phone #: (406) 962-2203

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Tim Schulz

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Jerry Scott

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

For FY06 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
003	Gifted and Talented	STATE	0500601306	State
006	Safe & Drug-Free Schools	FEDERAL	0500601605	84.186A
007	Title I Improving Basic Programs	FEDERAL	0500603105	84.010A
008	Miscellaneous State Grant	STATE	NONE	State
009	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
026	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A040573	84.358B
035	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500601404	84.367
036	OTO ENERGY RELIEF	STATE	NONE	
040	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500601405	84.367
045	Title II, Part D, Ed Technology	FEDERAL	0500606004	84.318
047	Title II, Part D, Ed Technology	FEDERAL	0500606005	84.318
055	Title V, Part A, Innovative Programs	FEDERAL	0500603905	84.298
090	Medicaid	STATE	1	State
095	Safe & Drug-Free Schools	FEDERAL	0500601605	84.186A
116	TOBACCO USE PREVENTION	STATE	0500609806	
120	district misc	LOCAL		



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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)	157,751.00	8,948.00	55,520.00	16,897.00
02	Taxes Receivable - Real and Personal (120-149)	36,863.00	850.00	2,222.00	
03	Taxes Receivable - Protested (150-159)	5,962.00	197.00	298.00	
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>200,576.00</b>	<b>9,995.00</b>	<b>58,040.00</b>	<b>16,897.00</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	2,661.00			
25	Deferred Revenue (680)	42,825.00	1,047.00	2,520.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>45,486.00</b>	<b>1,047.00</b>	<b>2,520.00</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	28,371.00	4,165.00		
48	Fund Balance for Budget (961-970)	126,719.00	4,783.00	55,520.00	16,897.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>155,090.00</b>	<b>8,948.00</b>	<b>55,520.00</b>	<b>16,897.00</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>200,576.00</b>	<b>9,995.00</b>	<b>58,040.00</b>	<b>16,897.00</b>



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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)		89,260.00	35,375.00	
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)			1,611.00	
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>		89,260.00	36,986.00	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			12,164.00	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			2,613.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			14,777.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,618.00	
48	Fund Balance for Budget (961-970)		89,260.00	19,591.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		89,260.00	22,209.00	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		89,260.00	36,986.00	



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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)				7,786.00
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>7,786.00</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)				7,786.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>				<b>7,786.00</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				<b>7,786.00</b>



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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)
<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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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)	18,104.00	13,717.00		54,500.00
02	Taxes Receivable - Real and Personal (120-149)	326.00			12,128.00
03	Taxes Receivable - Protested (150-159)	79.00			1,398.00
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>18,509.00</b>	<b>13,717.00</b>		<b>68,026.00</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)	405.00			13,526.00
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>405.00</b>			<b>13,526.00</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)	18,104.00	13,717.00		54,500.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>18,104.00</b>	<b>13,717.00</b>		<b>54,500.00</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>18,509.00</b>	<b>13,717.00</b>		<b>68,026.00</b>



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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)	1,503.00			
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>	1,503.00			
<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>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,503.00			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,503.00			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,503.00			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<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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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>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		86,475.00		
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>		86,475.00		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		1,749.00		
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		1,749.00		
<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>		84,726.00		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		86,475.00		



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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)
<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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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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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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## 01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	293,076.00	321,469.00
1190	Penalties and Interest on Taxes	1,817.84	2,735.00
1510	Interest Earnings	2,594.00	5,526.00
1900	Other Revenue from Local Sources	1,897.00	4,210.65
3110	Direct State Aid	537,492.74	554,662.76
3115	State Spec Ed Allowable Cost Pymt to Districts	39,183.31	39,221.20
3120	State Guaranteed Tax Base Aid	257,834.22	273,245.00
3440	State HB20/SB417 Prop Tax Reimb	1,751.00	965.00
3444	State School Block Grant	63,617.89	64,101.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,199,264.00</b>	<b>1,266,136.00</b>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	591,252.00	632,639.00
2XX	Personal Services - Employee Benefits	92,803.00	87,998.00
3XX	Purchased Professional and Technical Services	960.00	542.00
4XX	Purchased Property Services	479.00	592.00
5XX	Other Purchased Services	170.00	0.00
6XX	Supplies and Materials	71,965.00	47,052.00
810	Dues and Fees	3,017.00	1,263.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	14,420.00	16,198.00
2XX	Personal Services - Employee Benefits	2,223.00	2,264.00
3XX	Purchased Professional and Technical Services	0.00	50.00
5XX	Other Purchased Services	53.00	0.00
6XX	Supplies and Materials	1,002.00	1,188.00
8XX	Other Expenditures	88.00	75.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	15,807.00	16,452.00
2XX	Personal Services - Employee Benefits	2,232.00	2,274.00
4XX	Purchased Property Services	58.00	11.00
6XX	Supplies and Materials	4,387.00	3,825.00
8XX	Other Expenditures	0.00	110.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	25,627.00	24,941.00
2XX	Personal Services - Employee Benefits	201.00	1,515.00
3XX	Purchased Professional and Technical Services	6,391.00	1,006.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0060-84014433

05 Carbon County

0060 Joliet Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		4XX	Purchased Property Services	246.00	4,729.00
		5XX	Other Purchased Services	1,449.00	531.00
		6XX	Supplies and Materials	4,888.00	4,824.00
		7XX	Property and Equipment Acquisition	11,808.00	7,950.00
		8XX	Other Expenditures	1,648.00	1,996.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	46,291.00	50,005.00
		2XX	Personal Services - Employee Benefits	10,740.00	10,809.00
		4XX	Purchased Property Services	0.00	125.00
		5XX	Other Purchased Services	0.00	84.00
		6XX	Supplies and Materials	99.00	12.00
		810	Dues and Fees	218.00	430.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	17,377.00	17,930.00
		2XX	Personal Services - Employee Benefits	2,386.00	4,028.00
		3XX	Purchased Professional and Technical Services	5,804.00	4,584.00
		5XX	Other Purchased Services	23,384.00	16,145.00
		6XX	Supplies and Materials	3,205.00	4,486.00
		8XX	Other Expenditures	847.00	3,296.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	43,016.00	48,759.00
		2XX	Personal Services - Employee Benefits	17,273.00	15,699.00
		3XX	Purchased Professional and Technical Services	3,184.00	1,571.00
		4XX	Purchased Property Services	58,881.00	93,674.00
		5XX	Other Purchased Services	0.00	44.00
		6XX	Supplies and Materials	8,192.00	4,062.00
		810	Dues and Fees	226.00	123.00
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	12,010.00	0.00
		7XX	Property and Equipment Acquisition	1,122.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	44,554.00	43,662.00
		2XX	Personal Services - Employee Benefits	5,521.00	4,722.00
		3XX	Purchased Professional and Technical Services	0.00	15.00
		5XX	Other Purchased Services	547.00	31.00
		6XX	Supplies and Materials	1,368.00	2,824.00
		8XX	Other Expenditures	415.00	0.00
	26XX	Operation and Maintenance of Plant Services			
		6XX	Supplies and Materials	25.00	0.00



# Trustees' Financial Summary

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05 Carbon County

0060 Joliet Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	26XX		Operation and Maintenance of Plant Services		
	62XX		Resources Transferred to Other School Districts or Cooper		
		920	Resources Transferred to Other School Districts or Cooper	3,804.00	3,783.00
360	State Gifted & Talented Reimbursement				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	14,490.00	13,623.00
		2XX	Personal Services - Employee Benefits	2,982.00	3,054.00
		5XX	Other Purchased Services	440.00	0.00
		810	Dues and Fees	30.00	0.00
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	11,622.00	16,036.00
		2XX	Personal Services - Employee Benefits	193.00	297.00
		5XX	Other Purchased Services	1,460.00	138.00
		6XX	Supplies and Materials	545.00	850.00
		8XX	Other Expenditures	900.00	1,630.00
910	Food Services				
	31XX		Food Services		
		1XX	Personal Services - Salaries	8,488.00	11,330.00
		2XX	Personal Services - Employee Benefits	3,068.00	4,349.00
		4XX	Purchased Property Services	710.00	14.00
		6XX	Supplies and Materials	54.00	1,890.00
999	Undistributed				
	61XX		Operating Transfers to Other Funds		
		910	Operating Transfers to Other Funds	0.00	6,083.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,208,645.00</u>	<u>1,250,222.00</u>



# Trustees' Financial Summary

FY2005-06

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05 Carbon County

0060 Joliet Elem

01 - General Fund

## Schedule of Changes Worksheet

Beginning Fund Balance					136,496.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,266,136.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,250,222.00	(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	28,371.00	Less Last Year	25,691.00	(4b)	2,680.00	
					2,680.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					155,090.00	(5)



# Trustees' Financial Summary

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05 Carbon County

0060 Joliet Elem

## 10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	6,981.00	10,354.00
1190 Penalties and Interest on Taxes	34.00	57.00
1510 Interest Earnings	9.00	98.00
1900 Other Revenue from Local Sources	105.70	1,506.00
2220 County On-Schedule Trans Reimb	28,775.00	26,565.00
3210 State On-Schedule Trans Reimb	27,532.00	26,945.00
3440 State HB20/SB417 Prop Tax Reimb	150.00	113.00
3444 State School Block Grant	531.30	535.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>64,118.00</b>	<b>66,173.34</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	42,766.00	38,191.34
2XX Personal Services - Employee Benefits	4,991.00	5,881.00
3XX Purchased Professional and Technical Services	521.00	433.00
4XX Purchased Property Services	7,230.00	4,532.00
5XX Other Purchased Services	18.00	872.00
6XX Supplies and Materials	9,330.00	16,731.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>64,856.00</b>	<b>66,640.34</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0060-84014433

05 Carbon County

0060 Joliet Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					6,738.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					66,173.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					66,640.34	(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	4,165.00	Less Last Year	1,488.00	(4b)	2,677.00	
					2,677.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,948.00	(5)



# Trustees' Financial Summary

FY2005-06

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05 Carbon County

0060 Joliet Elem

## 11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	15,160.00	16,075.00
1190 Penalties and Interest on Taxes	66.00	122.00
1510 Interest Earnings	581.00	1,735.00
3440 State HB20/SB417 Prop Tax Reimb	198.00	136.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	16,005.00	18,068.00

### Schedule of Changes Worksheet

Beginning Fund Balance	37,452.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,068.00	(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)	55,520.00	(5)



# Trustees' Financial Summary

FY2005-06

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## 12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	150.00	488.00
1611	National School Lunch Program	49,477.00	56,054.00
1900	Other Revenue from Local Sources	93.00	170.00
3220	State Food Services Match	433.00	0.00
4550	Federal Child Nutrition	34,216.00	38,984.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		84,369.00	95,696.00

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	25,750.00	21,949.00
	4XX Purchased Property Services	1,365.00	315.00
	5XX Other Purchased Services	147.00	702.00
	6XX Supplies and Materials	57,255.00	58,042.00
	8XX Other Expenditures	1,936.00	1,988.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		86,453.00	82,996.00

### Schedule of Changes Worksheet

Beginning Fund Balance				4,197.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				95,696.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				82,996.00	(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)				16,897.00	(5)



# Trustees' Financial Summary

FY2005-06

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## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,019.00	3,163.00
2240 County Retirement Distribution	145,861.00	152,911.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>146,880.00</b>	<b>156,074.00</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	90,555.00	99,077.00
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	23.00	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,612.00	4,986.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,911.00	3,809.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,788.00	3,860.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,528.00	2,595.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,232.00	5,339.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,763.00	3,872.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,797.00	4,824.00
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,211.00	2,080.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,604.00	1,869.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,110.00	4,114.00



# Trustees' Financial Summary

FY2005-06

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0060 Joliet Elem

## 14 - Retirement Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	130,134.00	136,425.00

### Schedule of Changes Worksheet

Beginning Fund Balance		69,611.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		156,074.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		136,425.00	(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)		89,260.00	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>003 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	2,087.00
<b>006 Safe &amp; Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,740.00
<b>007 Title I Improving Basic Programs</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	52,807.00
<b>009 district misc</b>	
1900 Other Revenue from Local Sources	6,630.59
<b>015 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	328.00
<b>025 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,761.00
<b>026 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,154.00
<b>035 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,701.00
<b>036 OTO ENERGY RELIEF</b>	
3630 OTO State Energy Cost Relief & Transportation	3,371.41
<b>040 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,113.00
<b>045 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	1,703.00
<b>047 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	2,113.00
<b>055 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	2,096.00
<b>090 Medicaid</b>	
3355 Medicaid - Miscellaneous	6,204.00
<b>095 Safe &amp; Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	917.00
<b>116 TOBACCO USE PREVENTION</b>	
3290 State - Other State Grants	300.00
<b>120 district misc</b>	
1900 Other Revenue from Local Sources	3,350.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	131,376.00
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**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:**

PRC Program Function Object	2006 Value
<b>003 Gifted and Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,811.00
2XX Personal Services - Employee Benefits	277.00
	2,088.00
<b>003 Subtotal</b>	
<b>006 Safe &amp; Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
5XX Other Purchased Services	1,014.00
6XX Supplies and Materials	726.00
	1,740.00
<b>006 Subtotal</b>	
<b>007 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	37,944.00
2XX Personal Services - Employee Benefits	13,156.00
3XX Purchased Professional and Technical Services	760.00
6XX Supplies and Materials	338.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	246.00
8XX Other Expenditures	362.00
	52,806.00
<b>007 Subtotal</b>	
<b>008 Miscellaneous State Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	720.00
2XX Personal Services - Employee Benefits	110.00
6XX Supplies and Materials	1,743.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>008 Subtotal</b>	2,573.00
<b>009 district misc</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	295.00
8XX Other Expenditures	6,487.00
<b>009 Subtotal</b>	6,782.00
<b>015 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	328.00
<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	5,879.00
2XX Personal Services - Employee Benefits	882.00
<b>025 Subtotal</b>	6,761.00
<b>026 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	6,618.00
2XX Personal Services - Employee Benefits	1,972.00
3XX Purchased Professional and Technical Services	2,463.00
6XX Supplies and Materials	9,101.00
<b>026 Subtotal</b>	20,154.00
<b>035 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	2,701.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>036 OTO ENERGY RELIEF</b>	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,371.00
<b>040 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	12,648.00
2XX Personal Services - Employee Benefits	1,916.00
3XX Purchased Professional and Technical Services	817.00
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,376.00
2XX Personal Services - Employee Benefits	356.00
<b>040 Subtotal</b>	18,113.00
<b>045 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	500.00
6XX Supplies and Materials	1,203.00
<b>045 Subtotal</b>	1,703.00
<b>047 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	2,113.00
<b>055 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	2,096.00
<b>090 Medicaid</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	6,844.00
2XX Personal Services - Employee Benefits	561.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
280 Special Education - Local and State 1XXX Instruction	
<b>090 Subtotal</b>	7,405.00
<b>095 Safe &amp; Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie 1XXX Instruction 6XX Supplies and Materials	917.00
<b>116 TOBACCO USE PREVENTION</b>	
329 State Miscellaneous Grants 1XXX Instruction 810 Dues and Fees	300.00
<b>120 district misc</b>	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services 6XX Supplies and Materials	1,300.00 2,050.00
<b>120 Subtotal</b>	3,350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 135,301.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					24,142.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					131,376.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					135,301.00	(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	2,618.00	Less Last Year	626.00	(4b)	1,992.00	
					1,992.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,209.00	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Gifted and Talented	2,087.00	2,088.00	-1.00
006 Safe & Drug-Free Schools	1,740.00	1,740.00	0.00
007 Title I Improving Basic Programs	52,807.00	52,806.00	1.00
008 Miscellaneous State Grant	0.00	2,573.00	-2,573.00
009 district misc	6,630.59	6,782.00	-151.41
015 Title V Part A	328.00	328.00	0.00
025 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	6,761.00	6,761.00	0.00
026 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	20,154.00	20,154.00	0.00
035 Title II, Part A, Teacher/Principal Train/Recruit	2,701.00	2,701.00	0.00
036 OTO ENERGY RELIEF	3,371.41	3,371.00	0.41
040 Title II, Part A, Teacher/Principal Train/Recruit	18,113.00	18,113.00	0.00
045 Title II, Part D, Ed Technology	1,703.00	1,703.00	0.00
047 Title II, Part D, Ed Technology	2,113.00	2,113.00	0.00
055 Title V, Part A, Innovative Programs	2,096.00	2,096.00	0.00
090 Medicaid	6,204.00	7,405.00	-1,201.00
095 Safe & Drug-Free Schools	917.00	917.00	0.00
116 TOBACCO USE PREVENTION	300.00	300.00	0.00
120 district misc	3,350.00	3,350.00	0.00
<b>Total</b>	<b>131,376.00</b>	<b>135,301.00</b>	<b>-3,925.00</b>



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	32.00	62.00
5300 Operating Transfers from Other Funds	0.00	6,083.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	32.00	6,145.00

### Schedule of Changes Worksheet

Beginning Fund Balance	1,641.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,145.00	(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)	7,786.00	(5)



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	3,885.00	4,223.00
1190	Penalties and Interest on Taxes	5.00	29.00
1510	Interest Earnings	345.57	858.24
1900	Other Revenue from Local Sources	0.00	75.00
3281	State Technology Aid	5,156.43	7,671.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		9,392.00	12,857.00

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	575.00	938.00
	6XX Supplies and Materials	0.00	13,230.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		575.00	14,168.00

### Schedule of Changes Worksheet

Beginning Fund Balance				19,415.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				12,857.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				14,168.00	(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)				18,104.00	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	147.00	426.99
1900 Other Revenue from Local Sources	246.63	3,749.00
3445 State Combined Fund School Block Grant	1,795.37	1,809.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,189.00	5,985.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	270.00	0.00
2XX Personal Services - Employee Benefits	581.00	0.00
6XX Supplies and Materials	444.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,295.00	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	7,732.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,985.00	(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)	13,717.00	(5)



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## 50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	86,226.00	76,500.00
1190	Penalties and Interest on Taxes	342.00	610.00
1510	Interest Earnings	695.00	2,252.86
1900	Other Revenue from Local Sources	0.50	0.00
3120	State Guaranteed Tax Base Aid	40,448.50	50,046.14
3440	State HB20/SB417 Prop Tax Reimb	1,577.00	1,023.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>129,289.00</u>	<u>130,432.00</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	85,000.00	65,000.00
	850 Interest on Debt	51,799.00	49,118.00
	860 Agent Fees/Issuance Costs	375.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>137,174.00</u>	<u>114,418.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				38,486.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				130,432.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				114,418.00	(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)				54,500.00	(5)



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## 60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,505.00	159.00
1900 Other Revenue from Local Sources	1,355.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,860.00	159.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	2,702.00	0.00
6XX Supplies and Materials	1,907.00	0.00
7XX Property and Equipment Acquisition	614,526.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	619,135.00	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	1,344.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	159.00	(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)	0.00	(4)
	1,503.00	(5)



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## 82 - Interlocal Agreement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,658.00	3,340.00
1900 Other Revenue from Local Sources	94,803.00	88,742.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	96,461.00	92,082.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	23,399.00	24,275.00
2XX Personal Services - Employee Benefits	3,370.00	5,044.00
3XX Purchased Professional and Technical Services	5,554.00	14,295.00
4XX Purchased Property Services	300.00	0.00
5XX Other Purchased Services	49,504.00	49,366.00
6XX Supplies and Materials	4,371.00	2,773.00
8XX Other Expenditures	104.00	276.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	86,602.00	96,029.00

## Schedule of Changes Worksheet

Beginning Fund Balance	88,673.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92,082.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	96,029.00	(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)	84,726.00	(5)



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Fund	Account	Description	2005 Value	2006 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	29,257.56	50,518.00
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	9,204.00	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	591,252.00	632,639.00
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	19,441.53	4,680.13
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,754.87	1,406.50
XX	XXX 26XX	41X Energy Utility Services	45,660.18	68,914.31
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	615,648.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	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	34,400.08
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	34,400.08

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,465.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	49,535.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	55,037.00
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.

**Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%**



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	43,662.00	0.00	0.00	0.00	
280	1XXX	2XX	4,722.00	0.00	0.00	0.00	
280	1XXX	3XX	15.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	31.00	0.00	0.00	0.00	
280	1XXX	6XX	2,824.00	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	3,783.00	0.00	0.00	0.00	
<b>Totals</b>			55,037.00	0.00	0.00	0.00	55,037.00



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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 FY06.*



# Trustees' Financial Summary

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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	10,485.00	0.00	0.00	0.00	10,485.00
Buildings	2,179,503.00	0.00	0.00	0.00	2,179,503.00
Machinery And Equipment	298,962.00	0.00	19,758.00	0.00	318,720.00
Totals at historical cost	2,488,950.00	0.00	19,758.00	0.00	2,508,708.00
Less Accumulated depreciation for:					
Building Accum	415,113.00	0.00	0.00	0.00	415,113.00
Machinery And Equipment Accum	175,770.00	0.00	0.00	0.00	175,770.00
Total accumulated depreciation	590,883.00	0.00	0.00	0.00	590,883.00
Governmental activities, capital assets, net	1,898,067.00	0.00	19,758.00	0.00	1,917,825.00

\* 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.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
3/15/2003 Issue	1,360,000.00	0.00	65,000.00	0.00	1,295,000.00	70,000.00	1,225,000.00
Compensated	57,986.00	0.00	0.00	1,981.00	56,005.00	0.00	56,005.00
Other	1,360,000.00	0.00	0.00	0.00	1,360,000.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	2,777,986.00	0.00	65,000.00	1,981.00	2,711,005.00	70,000.00	1,281,005.00

\* 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.