



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

### Due Dates:

Trustees' Financial Summary due to County Superintendent ..... August 15

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

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

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

## Certification

**Business Manager/Clerk** Susan Lewis

Phone #: (406) 962-3374

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

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

**Chair, Board of Trustees** Jerry Swigert

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

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

**County Superintendent** Jerry Scott

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

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

## Software

Accounting Package:     Softwise

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

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

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



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**0070 Boyd Elem**

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
100	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A020813	84.358A
286	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500701603	84.186A
289	Title V, Part A, Innovative Programs	FEDERAL	0500703903	84.298
291	Title I, Part A, Improving Basic Programs	FEDERAL	0500703103	84.010A
298	Title II, Part D, Ed Technology	FEDERAL	0500706003	84.318
299	Reduced Class Size	FEDERAL	005000706200	84.340
399	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500701403	84.367
412	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A030813	84.358A
420	Title I Improving Basic Programs	FEDERAL	0500703104	84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500701404	84.367
431	Title II, Part D, Ed Technology	FEDERAL	0500706004	84.318
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500701604	84.186A
435	Title V, Part A, Innovative Programs	FEDERAL	0500703904	84.298
465	School Renovation IDEA Technology	FEDERAL	005000706502	84.352
910	Budget Amendment			

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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)	7,109.69	37,695.60		-1,213.81
02	Taxes Receivable - Real and Personal (120-149)	3,629.92	345.39		
03	Taxes Receivable - Protested (150-159)	222.93			
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>10,962.54</b>	<b>38,040.99</b>		<b>-1,213.81</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)	3,852.85	345.39		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>3,852.85</b>	<b>345.39</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	7,109.69	37,695.60		-1,213.81
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>7,109.69</b>	<b>37,695.60</b>		<b>-1,213.81</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>10,962.54</b>	<b>38,040.99</b>		<b>-1,213.81</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)		5,266.35	4,148.23	
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)			1,490.00	
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>		5,266.35	5,638.23	
<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)			1,490.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			1,490.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		5,266.35	4,148.23	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		5,266.35	4,148.23	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		5,266.35	5,638.23	

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FY2003-04

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

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05 Carbon County

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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)	485.71	556.86		
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>485.71</b>	<b>556.86</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)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	485.71	556.86		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>485.71</b>	<b>556.86</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>485.71</b>	<b>556.86</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)	2,293.56			
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>	2,293.56			
<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)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	2,293.56			
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,293.56			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,293.56			

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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)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
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)				
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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)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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05 Carbon County

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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)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
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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FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

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



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FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

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



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FY2003-04

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05 Carbon County

0070 Boyd Elem

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



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0070 Boyd Elem

## 01 - General Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	23,235.09	26,045.39
1112	District Levy - Personal Property	1,040.07	1,076.06
1114	District Levy - Pers Prop/Mobile Homes	29.39	950.43
1190	Penalties and Interest on Taxes	236.74	184.63
1510	Interest Earnings	347.90	137.71
3110	Direct State Aid	24,312.69	29,873.37
3115	State Spec Ed Allowable Cost Pymt to Districts	4,229.66	775.76
3120	State Guaranteed Tax Base Aid	3,566.88	0.00
3440	State HB20/SB417 Prop Tax Reimb	592.59	481.88
3444	State School Block Grant	5,572.89	5,688.48
6100	Material Prior Period Revenue Adjustments	0.00	1,161.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>63,163.90</b>	<b>66,375.24</b>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	26,525.76	25650.00
2XX	Personal Services - Employee Benefits	352.24	1.69
3XX	Purchased Professional and Technical Services	48.30	.00
6XX	Supplies and Materials	836.43	819.29
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	0.00	25.00
23XX	Support Services - General Administration		
5XX	Other Purchased Services	1,097.86	.00
6XX	Supplies and Materials	951.78	.00
810	Dues and Fees	542.00	.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	6,801.52	4234.96
2XX	Personal Services - Employee Benefits	90.37	1.26
3XX	Purchased Professional and Technical Services	500.00	.00
5XX	Other Purchased Services	523.59	100.00
6XX	Supplies and Materials	614.62	208.44
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	2,393.41	2556.56
2XX	Personal Services - Employee Benefits	31.80	16.70
3XX	Purchased Professional and Technical Services	475.13	.00
4XX	Purchased Property Services	3,819.68	3599.01
5XX	Other Purchased Services	3,817.71	3879.00



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FY2003-04

Submit ID: 0070-15235507

## 05 Carbon County

### 0070 Boyd Elem

#### 01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		6XX	Supplies and Materials	1,464.53	1218.99
		7XX	Property and Equipment Acquisition	325.71	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	3,999.96	.00
		2XX	Personal Services - Employee Benefits	53.15	.00
		3XX	Purchased Professional and Technical Services	0.00	30.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	444.72	833.33
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	5,120.29	5240.33
		2XX	Personal Services - Employee Benefits	68.03	337.51
		6XX	Supplies and Materials	0.00	379.99
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	3761.47
<b>910</b>	<b>Budget Amendment</b>				
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	914.96
		2XX	Personal Services - Employee Benefits	0.00	144.93
		3XX	Purchased Professional and Technical Services	0.00	79.00
		6XX	Supplies and Materials	0.00	4269.99
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	0.00	102.90
		6XX	Supplies and Materials	0.00	12.00
		8XX	Other Expenditures	0.00	589.50
	24XX	Support Services - School Administration			
		5XX	Other Purchased Services	0.00	30.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	0.00	2879.38
		2XX	Personal Services - Employee Benefits	0.00	36.22
		3XX	Purchased Professional and Technical Services	0.00	600.00
		5XX	Other Purchased Services	0.00	134.80
		6XX	Supplies and Materials	0.00	348.84



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

## 01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	89.08
2XX Personal Services - Employee Benefits	0.00	179.67
4XX Purchased Property Services	0.00	1740.43
5XX Other Purchased Services	0.00	156.60
6XX Supplies and Materials	0.00	2274.12
7XX Property and Equipment Acquisition	0.00	4294.27
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	438.92
6XX Supplies and Materials	0.00	32.07
<b>910 Subtotal</b>	0.00	19,347.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	60,898.59	72,241.21

### Schedule of Changes Worksheet

Beginning Fund Balance	12,975.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,375.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,241.21	(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)		7,109.69 (5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

## 10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	5,440.54	1,226.82
1112	District Levy - Personal Property	145.72	99.55
1114	District Levy - Pers Prop/Mobile Homes	1.87	147.33
1190	Penalties and Interest on Taxes	34.34	34.02
1510	Interest Earnings	542.00	416.14
3440	State HB20/SB417 Prop Tax Reimb	18.40	27.29
3444	State School Block Grant	1,659.32	846.87

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		7,842.19	2,798.02
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
25XX	Support Services - Business		
1XX	Personal Services - Salaries	0.00	400.00
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	0.00	195.36
27XX	Student Transportation Services		
3XX	Purchased Professional and Technical Services	150.00	.00
5XX	Other Purchased Services	900.00	198.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		1,050.00	793.36
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# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						35,690.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,798.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						793.36	(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)						37,695.60	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

## 12 - School Food Services Fund

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

PRC Revenue		2003 Value	2004 Value
1611	National School Lunch Program	486.75	845.25
1632	Daily Adult Sales	197.71	179.85
3220	State Food Services Match	115.60	0.00
4550	Federal Child Nutrition	435.16	2,237.73
6100	Material Prior Period Revenue Adjustments	44.65	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,279.87</u>	<u>3,262.83</u>

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

PRC Program Function Object		2003 Value	2004 Value
910	Food Services		
	31XX Food Services		
	6XX Supplies and Materials	1,751.29	3346.59
	810 Dues and Fees	0.00	60.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>1,751.29</u>	<u>3,406.59</u>

## Schedule of Changes Worksheet

Beginning Fund Balance						-1,070.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,262.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,406.59	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-1,213.81	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

## 14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	95.89	64.17
2240 County Retirement Distribution	6,746.95	6,565.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,842.84</b>	<b>6,629.71</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,075.64	.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	713.61	.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	251.11	.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	419.67	.00
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1.57	.00
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	793.88	.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	537.22	.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	3760.70
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	977.53
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	325.69



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
271	State and Federal Aggregate of Reimbursements/Indirect C				
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	0.00	29.29
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	606.33
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	254.85
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	0.00	699.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				6,792.70	6,653.55

### Schedule of Changes Worksheet

Beginning Fund Balance					5,290.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,629.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,653.55	(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)					5,266.35	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>100 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,710.00
<b>291 Title I, Part A, Improving Basic Programs</b>	
1900 Other Revenue from Local Sources	66.11
<b>412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,232.00
<b>420 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	7,795.00
<b>430 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,500.00
<b>431 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	500.00
<b>433 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	353.00
<b>435 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	654.00
<b>465 School Renovation IDEA Technology</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	4,294.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	26,104.38

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

PRC Program Function Object	2004 Value
<b>100 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2417.86
3XX Purchased Professional and Technical Services	224.46
4XX Purchased Property Services	100.00
5XX Other Purchased Services	1373.46
6XX Supplies and Materials	3219.07
<b>100 Subtotal</b>	7,334.85



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>286 Title IV, Part A, Safe &amp; Drug-Free</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	300.00
6XX Supplies and Materials	31.00
8XX Other Expenditures	32.00
	363.00
<b>289 Title V, Part A, Innovative Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	615.00
<b>291 Title I, Part A, Improving Basic Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	175.95
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	1000.00
	1,175.95
<b>298 Title II, Part D, Ed Technology</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	443.00
<b>299 Reduced Class Size</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	385.83
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	1302.06
	1,687.89



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>399 Title II, Part A, Teacher/Principal Train/Recruit</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1179.92
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	265.00
6XX Supplies and Materials	372.17
	637.17
<b>412 Subtotal</b>	637.17
<b>420 Title I Improving Basic Programs</b>	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
5XX Other Purchased Services	500.77
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4925.28
3XX Purchased Professional and Technical Services	15.00
5XX Other Purchased Services	225.54
6XX Supplies and Materials	1279.82
	6,946.41
<b>420 Subtotal</b>	6,946.41
<b>430 Title II, Part A, Teacher/Principal Train/Recruit</b>	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
1XX Personal Services - Salaries	237.94
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	2070.17
5XX Other Purchased Services	659.01
6XX Supplies and Materials	22.88
	2,990.00
<b>430 Subtotal</b>	2,990.00



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>431 Title II, Part D, Ed Technology</b>	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
5XX Other Purchased Services	14.16
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	75.00
6XX Supplies and Materials	105.95
	195.11
<b>431 Subtotal</b>	<b>195.11</b>
<b>435 Title V, Part A, Innovative Programs</b>	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
5XX Other Purchased Services	5.50
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	70.24
	75.74
<b>435 Subtotal</b>	<b>75.74</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      23,644.04



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,687.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,104.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					23,644.04	(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)					4,148.23	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,710.00	7,334.85	375.15
286 Title IV, Part A, Safe & Drug-Free	0.00	363.00	-363.00
289 Title V, Part A, Innovative Programs	0.00	615.00	-615.00
291 Title I, Part A, Improving Basic Programs	66.11	1,175.95	-1,109.84
298 Title II, Part D, Ed Technology	0.00	443.00	-443.00
299 Reduced Class Size	0.00	1,687.89	-1,687.89
399 Title II, Part A, Teacher/Principal Train/Recruit	0.00	1,179.92	-1,179.92
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,232.00	637.17	2,594.83
420 Title I Improving Basic Programs	7,795.00	6,946.41	848.59
430 Title II, Part A, Teacher/Principal Train/Recruit	1,500.00	2,990.00	-1,490.00
431 Title II, Part D, Ed Technology	500.00	195.11	304.89
433 Title IV, Part A, Safe & Drug-Free	353.00	0.00	353.00
435 Title V, Part A, Innovative Programs	654.00	75.74	578.26
465 School Renovation IDEA Technology	4,294.27	0.00	4,294.27
<b>Total</b>	<u>26,104.38</u>	<u>23,644.04</u>	<u>2,460.34</u>



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

## 28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	15.49	8.21
4650 Federal Miscellaneous Grants from OPI	0.00	110.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15.49	118.74

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	115.00
6XX Supplies and Materials	0.00	295.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	410.00

## Schedule of Changes Worksheet

Beginning Fund Balance	776.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	410.00	(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)
	485.71	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

## 29 - Flexibility Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	5.80	8.16
3282	State Flexibility Fund Allocation	969.15	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>974.95</u>	<u>8.16</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
25XX	Support Services - Business		
1XX	Personal Services - Salaries	0.00	426.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>426.25</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		974.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		8.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		426.25	(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)		556.86	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

## 60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	50.83	28.06
1900 Other Revenue from Local Sources	944.68	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	995.51	28.06

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	684.83	.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
6XX Supplies and Materials	150.72	115.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	835.55	115.61

## Schedule of Changes Worksheet

Beginning Fund Balance	2,381.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	115.61	(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)	2,293.56	(5)



# Trustees' Financial Summary

**FY2003-04**

**Submit ID: 0070-15235507**

**05 Carbon County**

**0070 Boyd Elem**

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2003 Value</b>	<b>2004 Value</b>
XX	XXX 26XX	41X Energy Utility Services	2,882.70	2,673.01
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	0.00	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



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

05 Carbon County

0070 Boyd Elem

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	858.69
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	858.69

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	286.23
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,236.52
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	863.33
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	279.89

### 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	279.89	
X01-680 Deferred Revenue		279.89

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	279.89
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



# Trustees' Financial Summary

FY2003-04

Submit ID: 0070-15235507

## 05 Carbon County

### 0070 Boyd Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	30.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	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	833.33	0.00	0.00	0.00	
<b>Totals</b>			863.33	0.00	0.00	0.00	863.33



# Trustees' Financial Summary

**FY2003-04**

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**05 Carbon County**

**0070 Boyd Elem**

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

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



# Trustees' Financial Summary

**FY2003-04**

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**05 Carbon County**

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# Trustees' Financial Summary

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