



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

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

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

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



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

PRC	Title	Project Type	Project Number	CFDA #
100	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A020813	84.358A
412	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A020814	84.358A
420	Title I, Part A, 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
494	Aggregate Reim/Indirects	LOCAL		Local
495	Aggregate Reim/Indirects	LOCAL		Local
520	Title I, Part A, Improving Basic Programs	FEDERAL	0500703105	84.010A
530	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500701405	84.367
531	Title II, Part D, Ed Technology	FEDERAL	0500706005	84.318
533	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500701605	84.186A
535	Title V, Part A, Innovative Programs	FEDERAL	0500703905	84.298
899	Miscellaneous Federal Grant thru OPI	FEDERAL	89999	unknown



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,232.84	40,342.75		418.61
02	Taxes Receivable - Real and Personal (120-149)	4,026.23	154.36		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,259.07	40,497.11		418.61
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,026.23	154.36		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,026.23	154.36		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	8,232.84	40,342.75		418.61
52	TOTAL FUND BALANCE/EQUITY	8,232.84	40,342.75		418.61
53	TOTAL LIABILITIES AND FUND BALANCE	12,259.07	40,497.11		418.61



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		6,658.01	640.48	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		6,658.01	640.48	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		6,658.01	640.48	
52	TOTAL FUND BALANCE/EQUITY		6,658.01	640.48	
53	TOTAL LIABILITIES AND FUND BALANCE		6,658.01	640.48	



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

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



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	249.71	567.83		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	249.71	567.83		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	249.71	567.83		
52	TOTAL FUND BALANCE/EQUITY	249.71	567.83		
53	TOTAL LIABILITIES AND FUND BALANCE	249.71	567.83		



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,202.25			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	2,202.25			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,202.25			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,202.25			
53	TOTAL LIABILITIES AND FUND BALANCE	2,202.25			



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

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



Trustees' Financial Summary

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05 Carbon County

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



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
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25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

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



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

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



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

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



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

01 - General Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	26,045.39	28,300.47
1112 District Levy - Personal Property	1,076.06	767.12
1114 District Levy - Pers Prop/Mobile Homes	950.43	776.48
1190 Penalties and Interest on Taxes	184.63	872.47
1510 Interest Earnings	137.71	253.74
3110 Direct State Aid	29,873.37	32,294.14
3115 State Spec Ed Allowable Cost Pymt to Districts	775.76	2,669.87
3440 State HB20/SB417 Prop Tax Reimb	481.88	395.05
3444 State School Block Grant	5,688.48	5,731.71
6100 Material Prior Period Revenue Adjustments	1,161.53	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,375.24	72,061.05

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	25,650.00	33707.70
2XX Personal Services - Employee Benefits	1.69	571.68
5XX Other Purchased Services	0.00	299.60
6XX Supplies and Materials	819.29	509.39
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	25.00	81.25
23XX Support Services - General Administration		
5XX Other Purchased Services	0.00	19.25
810 Dues and Fees	0.00	658.47
24XX Support Services - School Administration		
5XX Other Purchased Services	0.00	33.73
25XX Support Services - Business		
1XX Personal Services - Salaries	4,234.96	5492.25
2XX Personal Services - Employee Benefits	1.26	93.15
3XX Purchased Professional and Technical Services	0.00	65.98
5XX Other Purchased Services	100.00	509.33
6XX Supplies and Materials	208.44	147.76
810 Dues and Fees	0.00	50.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,556.56	2564.56
2XX Personal Services - Employee Benefits	16.70	43.49
4XX Purchased Property Services	3,599.01	4665.00
5XX Other Purchased Services	3,879.00	8283.31



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		6XX	Supplies and Materials	1,218.99	1992.39
280	Special Education - Local and State				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	30.00	.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	833.33	2669.87
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	5,240.33	5503.73
		2XX	Personal Services - Employee Benefits	337.51	93.35
		6XX	Supplies and Materials	379.99	2822.66
		810	Dues and Fees	0.00	60.00
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	3,761.47	.00
910	Budget Amendment				
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	914.96	.00
		2XX	Personal Services - Employee Benefits	144.93	.00
		3XX	Purchased Professional and Technical Services	79.00	.00
		6XX	Supplies and Materials	4,269.99	.00
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	102.90	.00
		6XX	Supplies and Materials	12.00	.00
		8XX	Other Expenditures	589.50	.00
	24XX	Support Services - School Administration			
		5XX	Other Purchased Services	30.00	.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	2,879.38	.00
		2XX	Personal Services - Employee Benefits	36.22	.00
		3XX	Purchased Professional and Technical Services	600.00	.00
		5XX	Other Purchased Services	134.80	.00
		6XX	Supplies and Materials	348.84	.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	89.08	.00
		2XX	Personal Services - Employee Benefits	179.67	.00



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

01 - General Fund

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,740.43	.00
5XX Other Purchased Services	156.60	.00
6XX Supplies and Materials	2,274.12	.00
7XX Property and Equipment Acquisition	4,294.27	.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	438.92	.00
6XX Supplies and Materials	32.07	.00
	-----	-----
910 Subtotal	19,347.68	0.00
	-----	-----
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	72,241.21	70,937.90

Schedule of Changes Worksheet

Beginning Fund Balance	7,109.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	72,061.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	70,937.90	(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)	8,232.84	(5)



Trustees' Financial Summary

FY2004-05

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05 Carbon County

0070 Boyd Elem

10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	1,226.82	1,050.34
1112	District Levy - Personal Property	99.55	72.32
1114	District Levy - Pers Prop/Mobile Homes	147.33	47.33
1190	Penalties and Interest on Taxes	34.02	90.99
1510	Interest Earnings	416.14	757.95
3440	State HB20/SB417 Prop Tax Reimb	27.29	12.25
3444	State School Block Grant	846.87	853.31

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

2,798.02	2,884.49
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
25XX	Support Services - Business		
1XX	Personal Services - Salaries	400.00	.00
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	195.36	.00
27XX	Student Transportation Services		
3XX	Purchased Professional and Technical Services	0.00	237.34
5XX	Other Purchased Services	198.00	.00

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

793.36	237.34
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Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						37,695.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,884.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						237.34	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						40,342.75	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

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12 - School Food Services Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	0.00	1.16
1611	National School Lunch Program	845.25	898.30
1632	Daily Adult Sales	179.85	181.50
3220	State Food Services Match	0.00	7.71
4550	Federal Child Nutrition	2,237.73	543.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,262.83</u>	<u>1,632.42</u>

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

PRC Program Function Object		2004 Value	2005 Value
910	Food Services		
	31XX Food Services		
	6XX Supplies and Materials	3,346.59	.00
	810 Dues and Fees	60.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,406.59</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance						-1,213.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,632.42	(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)						418.61	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

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14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	64.17	114.88
2240 County Retirement Distribution	6,565.54	9,496.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,629.71	9,611.24

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	5861.51
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	955.06
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	445.96
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	0.00	957.05
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,760.70	.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	977.53	.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	325.69	.00
271 State and Federal Aggregate of Reimbursements/Indirect C		
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	29.29	.00
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	606.33	.00
430 Title II, Part A, Teacher & Principal Training & Recruiting		
1XXX Instruction		
2XX Personal Services - Employee Benefits	254.85	.00



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

14 - Retirement Fund

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

PRC Program Function Object	2004 Value	2005 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	699.16	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,653.55	8,219.58

Schedule of Changes Worksheet

Beginning Fund Balance		5,266.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,611.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		8,219.58 (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)		6,658.01 (5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,500.00
420 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	4,806.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,490.00
494 Aggregate Reim/Indirects	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	972.45
495 Aggregate Reim/Indirects	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,147.72
520 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	5,949.00
530 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,926.00
531 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	485.00
535 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	529.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,805.17

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

PRC Program Function Object	2005 Value
100 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	68.94
6XX Supplies and Materials	454.37
	523.31
100 Subtotal	
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	1861.97
3XX Purchased Professional and Technical Services	4.00



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	1066.13
6XX Supplies and Materials	2295.03
	5,227.13
412 Subtotal	
420 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4096.67
2XX Personal Services - Employee Benefits	22.38
6XX Supplies and Materials	1184.25
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	911.37
	6,214.67
420 Subtotal	
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	211.60
6XX Supplies and Materials	61.15
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	22.14
	294.89
431 Subtotal	
433 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	321.00
435 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	405.00
6XX Supplies and Materials	92.38
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	38.94



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
435 Subtotal	536.32
494 Aggregate Reim/Indirects	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
1XX Personal Services - Salaries	472.89
3XX Purchased Professional and Technical Services	66.02
5XX Other Purchased Services	182.75
494 Subtotal	721.66
495 Aggregate Reim/Indirects	
271 State and Federal Aggregate of Reimbursements/Indirect C	
24XX Support Services - School Administration	
5XX Other Purchased Services	336.84
25XX Support Services - Business	
1XX Personal Services - Salaries	975.68
495 Subtotal	1,312.52
520 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4994.81
2XX Personal Services - Employee Benefits	21.50
5XX Other Purchased Services	75.00
6XX Supplies and Materials	2708.14
8XX Other Expenditures	40.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	811.25
520 Subtotal	8,650.70
530 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1900.00
5XX Other Purchased Services	517.46
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	245.19



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
530 Subtotal	2,662.65
531 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	30.80
6XX Supplies and Materials	252.96
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	35.31
531 Subtotal	319.07
535 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	473.03
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	55.97
535 Subtotal	529.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 27,312.92



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,148.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,805.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,312.92	(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)					640.48	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	523.31	-523.31
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,500.00	5,227.13	1,272.87
420 Title I, Part A, Improving Basic Programs	4,806.00	6,214.67	-1,408.67
430 Title II, Part A, Teacher/Principal Train/Recruit	1,490.00	0.00	1,490.00
431 Title II, Part D, Ed Technology	0.00	294.89	-294.89
433 Title IV, Part A, Safe & Drug-Free	0.00	321.00	-321.00
435 Title V, Part A, Innovative Programs	0.00	536.32	-536.32
494 Aggregate Reim/Indirects	972.45	721.66	250.79
495 Aggregate Reim/Indirects	1,147.72	1,312.52	-164.80
520 Title I, Part A, Improving Basic Programs	5,949.00	8,650.70	-2,701.70
530 Title II, Part A, Teacher/Principal Train/Recruit	1,926.00	2,662.65	-736.65
531 Title II, Part D, Ed Technology	485.00	319.07	165.93
535 Title V, Part A, Innovative Programs	529.00	529.00	0.00
Total	<u>23,805.17</u>	<u>27,312.92</u>	<u>-3,507.75</u>



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

28 - Technology Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	8.21	8.64
3281	State Technology Aid	0.00	311.82
4650	Federal Miscellaneous Grants from OPI	110.53	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>118.74</u>	<u>320.46</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
25XX	Support Services - Business		
	3XX Purchased Professional and Technical Services	115.00	261.46
	6XX Supplies and Materials	295.00	295.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>410.00</u>	<u>556.46</u>

Schedule of Changes Worksheet

Beginning Fund Balance		485.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		320.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		556.46	(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)		249.71	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	8.16	10.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8.16	10.97

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	426.25	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	426.25	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	556.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.97	(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)	567.83	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

60 - Building Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	28.06	44.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28.06	44.73

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

PRC Program Function Object	2004 Value	2005 Value
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
6XX Supplies and Materials	115.61	136.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	115.61	136.04

Schedule of Changes Worksheet

Beginning Fund Balance	2,293.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	136.04	(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)	2,202.25	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

Fund	Account	Description	2004 Value	2005 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
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	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	40,750.00
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	2,673.01	2,631.20
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

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

0070 Boyd Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,685.45
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	1,685.45

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	561.73
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	2,427.02
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,669.87
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

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	0.00	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	2,669.87	0.00	0.00	0.00	
Totals			2,669.87	0.00	0.00	0.00	2,669.87



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

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 FY05.*



Trustees' Financial Summary

FY2004-05

Submit ID: 0070-34003991

05 Carbon County

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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	0.00	3,399.00	0.00	3,399.00
Buildings	0.00	43,070.94	0.00	43,070.94
Totals at historical cost	0.00	46,469.94	0.00	46,469.94
Governmental activities, capital assets, net	0.00	46,469.94	0.00	46,469.94

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2005	Governmental Activities	Business-Type Activities
Unallocated	6,061.42	0.00
Total Depreciation for FY2005	6,061.42	0.00



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FY2004-05

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