



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk 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 FY06 did the district employ a certified special education director? No

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

PRC	Title	Project Type	Project Number	CFDA #
329	Tobacco Use Prevention	STATE	0500703206	
363	State OTO Energy Cost Relief and Transportation	STATE	0500703606	State
412	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A030813	84.358A
413	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A040813	84.358A
520	Title I 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
620	Title I, Part A, Improving Basic Programs	FEDERAL	0500703106	84.010A
630	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500701406	84.367
631	Title II, Part D, Ed Technology	FEDERAL	0500706006	84.318
633	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500701606	84.186A
635	Title V, Part A, Innovative Programs	FEDERAL	0500703906	84.298
899	Misc Local	LOCAL	05007008906	



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

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)	14,009.27	42,773.05		340.96
02	Taxes Receivable - Real and Personal (120-149)	3,300.97			
03	Taxes Receivable - Protested (150-159)	205.44			
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)				705.02
20	TOTAL ASSETS AND OTHER DEBITS	17,515.68	42,773.05		1,045.98
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,506.41			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,506.41			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,000.00			
48	Fund Balance for Budget (961-970)	11,009.27	42,773.05		1,045.98
52	TOTAL FUND BALANCE/EQUITY	14,009.27	42,773.05		1,045.98
53	TOTAL LIABILITIES AND FUND BALANCE	17,515.68	42,773.05		1,045.98



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

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)		12,318.66	-7,359.03	
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)			6,641.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		12,318.66	-718.03	
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)		12,318.66	-718.03	
52	TOTAL FUND BALANCE/EQUITY		12,318.66	-718.03	
53	TOTAL LIABILITIES AND FUND BALANCE		12,318.66	-718.03	



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

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

FY2005-06

Submit ID: 0070-09257986

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

FY2005-06

Submit ID: 0070-09257986

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)	610.03	589.19		
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	610.03	589.19		
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)	610.03	589.19		
52	TOTAL FUND BALANCE/EQUITY	610.03	589.19		
53	TOTAL LIABILITIES AND FUND BALANCE	610.03	589.19		



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

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)	2,184.37			
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	2,184.37			
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)	2,184.37			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,184.37			
53	TOTAL LIABILITIES AND FUND BALANCE	2,184.37			



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

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

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

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)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

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

FY2005-06

Submit ID: 0070-09257986

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

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	28,300.47	27,955.29
1112 District Levy - Personal Property	767.12	963.34
1114 District Levy - Pers Prop/Mobile Homes	776.48	784.68
1190 Penalties and Interest on Taxes	872.47	373.06
1510 Interest Earnings	253.74	832.04
1900 Other Revenue from Local Sources	0.00	50.00
3110 Direct State Aid	32,294.14	28,574.92
3115 State Spec Ed Allowable Cost Pymt to Districts	2,669.87	1,248.39
3120 State Guaranteed Tax Base Aid	0.00	1,257.42
3440 State HB20/SB417 Prop Tax Reimb	395.05	296.30
3444 State School Block Grant	5,731.71	5,775.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	72,061.05	68,110.71

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	33,707.70	22,099.07
2XX Personal Services - Employee Benefits	571.68	430.49
5XX Other Purchased Services	299.60	0.00
6XX Supplies and Materials	509.39	2,720.88
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	81.25	78.75
23XX Support Services - General Administration		
5XX Other Purchased Services	19.25	1,178.96
6XX Supplies and Materials	0.00	602.50
810 Dues and Fees	658.47	0.00
24XX Support Services - School Administration		
5XX Other Purchased Services	33.73	22.08
810 Dues and Fees	0.00	75.00
25XX Support Services - Business		
1XX Personal Services - Salaries	5,492.25	6,521.76
2XX Personal Services - Employee Benefits	93.15	127.04
3XX Purchased Professional and Technical Services	65.98	307.00
5XX Other Purchased Services	509.33	325.72
6XX Supplies and Materials	147.76	1,330.89
810 Dues and Fees	50.00	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,564.56	2,832.83



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	43.49	55.18
		4XX	Purchased Property Services	4,665.00	11,857.04
		5XX	Other Purchased Services	8,283.31	3,733.69
		6XX	Supplies and Materials	1,992.39	2,949.91
280	Special Education - Local and State				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,669.87	2,670.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	5,503.73	3,425.01
		2XX	Personal Services - Employee Benefits	93.35	66.72
		5XX	Other Purchased Services	0.00	76.09
		6XX	Supplies and Materials	2,822.66	1,787.67
		810	Dues and Fees	60.00	60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>70,937.90</u>	<u>65,334.28</u>

Schedule of Changes Worksheet

Beginning Fund Balance					8,232.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					68,110.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					65,334.28	(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	3,000.00	Less Last Year	0.00	(4b)	3,000.00	
					3,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,009.27	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	1,050.34	87.33
1112 District Levy - Personal Property	72.32	23.01
1114 District Levy - Pers Prop/Mobile Homes	47.33	26.36
1190 Penalties and Interest on Taxes	90.99	13.83
1510 Interest Earnings	757.95	1,541.24
3440 State HB20/SB417 Prop Tax Reimb	12.25	9.20
3444 State School Block Grant	853.31	859.80

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

2,884.49	2,560.77
----------	----------

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	129.60
2XX Personal Services - Employee Benefits	0.00	0.87
27XX Student Transportation Services		
3XX Purchased Professional and Technical Services	237.34	0.00

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

237.34	130.47
--------	--------

Schedule of Changes Worksheet

Beginning Fund Balance	40,342.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,560.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	130.47	(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)	42,773.05	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1.16	17.52
1611 National School Lunch Program	898.30	304.25
1632 Daily Adult Sales	181.50	19.25
3220 State Food Services Match	7.71	0.00
4550 Federal Child Nutrition	543.75	286.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,632.42	627.37

Schedule of Changes Worksheet

Beginning Fund Balance	418.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	627.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,045.98	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	114.88	367.56
2240 County Retirement Distribution	9,496.36	10,979.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,611.24	11,346.84

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,861.51	3,589.42
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	955.06	1,080.34
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	445.96	460.12
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	957.05	556.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,219.58	5,686.19

Schedule of Changes Worksheet

Beginning Fund Balance	6,658.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,346.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,686.19	(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)	12,318.66	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
363 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	134.32
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,641.00
520 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	3,926.55
530 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,044.92
531 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	250.00
533 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	431.00
620 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	2,500.00
630 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,588.00
635 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	379.00
899 Misc Local	
1900 Other Revenue from Local Sources	4.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,898.79

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

PRC Program Function Object	2006 Value
329 Tobacco Use Prevention	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	124.00
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	721.29
3XX Purchased Professional and Technical Services	70.91
5XX Other Purchased Services	390.07



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	2,346.21
412 Subtotal	3,528.48
413 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
1XX Personal Services - Salaries	146.27
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	4,960.24
3XX Purchased Professional and Technical Services	50.00
5XX Other Purchased Services	126.14
6XX Supplies and Materials	4,768.43
413 Subtotal	10,051.08
520 Title I Improving Basic Programs	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
1XX Personal Services - Salaries	120.73
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	288.18
6XX Supplies and Materials	824.55
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	33.74
520 Subtotal	1,267.20
530 Title II, Part A, Teacher/Principal Train/Recruit	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
1XX Personal Services - Salaries	29.21
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	111.11



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	108.20
6XX Supplies and Materials	49.90
	298.42
530 Subtotal	298.42
531 Title II, Part D, Ed Technology	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
1XX Personal Services - Salaries	40.52
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	113.53
6XX Supplies and Materials	259.95
	414.00
531 Subtotal	414.00
533 Title IV, Part A, Safe & Drug-Free	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
1XX Personal Services - Salaries	45.00
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	386.00
	431.00
533 Subtotal	431.00
620 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,680.74
5XX Other Purchased Services	33.00
6XX Supplies and Materials	1,302.40
	4,016.14
620 Subtotal	4,016.14



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
630 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	2,213.89
5XX Other Purchased Services	33.82
810 Dues and Fees	833.33
	3,081.04
630 Subtotal	3,081.04
631 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	42.99
633 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	2.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 23,257.30



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					640.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,898.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					23,257.30	(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)					-718.03	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
329 Tobacco Use Prevention	0.00	124.00	-124.00
363 State OTO Energy Cost Relief and Transportation	134.32	0.00	134.32
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	3,528.48	-3,528.48
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,641.00	10,051.08	-410.08
520 Title I Improving Basic Programs	3,926.55	1,267.20	2,659.35
530 Title II, Part A, Teacher/Principal Train/Recruit	1,044.92	298.42	746.50
531 Title II, Part D, Ed Technology	250.00	414.00	-164.00
533 Title IV, Part A, Safe & Drug-Free	431.00	431.00	0.00
620 Title I, Part A, Improving Basic Programs	2,500.00	4,016.14	-1,516.14
630 Title II, Part A, Teacher/Principal Train/Recruit	3,588.00	3,081.04	506.96
631 Title II, Part D, Ed Technology	0.00	42.99	-42.99
633 Title IV, Part A, Safe & Drug-Free	0.00	2.95	-2.95
635 Title V, Part A, Innovative Programs	379.00	0.00	379.00
899 Misc Local	4.00	0.00	4.00
Total	<u>21,898.79</u>	<u>23,257.30</u>	<u>-1,358.51</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	8.64	22.41
3281 State Technology Aid	311.82	386.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	320.46	409.25

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	261.46	48.93
6XX Supplies and Materials	295.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	556.46	48.93

Schedule of Changes Worksheet

Beginning Fund Balance	249.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	409.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48.93	(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)	610.03	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	10.97	21.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10.97	21.36

Schedule of Changes Worksheet

Beginning Fund Balance	567.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21.36	(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)	589.19	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	44.73	82.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44.73	82.07

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

PRC Program Function Object	2005 Value	2006 Value
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
6XX Supplies and Materials	136.04	99.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	136.04	99.95

Schedule of Changes Worksheet

Beginning Fund Balance	2,202.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	82.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	99.95	(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)	2,184.37	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	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	40,750.00	23,850.01
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	347.73
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	2,631.20	3,203.67
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

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,248.39
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	1,248.39

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	416.07
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,797.66
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,670.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

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	2,670.00	0.00	0.00	0.00	
Totals			2,670.00	0.00	0.00	0.00	2,670.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

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 FY06.*



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0070-09257986

05 Carbon County

0070 Boyd Elem