



Trustees' Financial Summary

FY2006-07

Submit ID: 0425-26889124

21 Hill County

**** Recalculated ****

0425 Box Elder 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 Alvina Friede

Phone #: (406) 352-4195

(Signature)

(Date)

Chair, Board of Trustees Ernest Friede

(Signature)

(Date)

County Superintendent Shirley Isbell

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY07 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
277	Bear Paw Sub Grant	LOCAL		
287	Johnson O'Malley (JOM)	FEDERAL	15.130	15.130
299	Title VII, Indian Education	FEDERAL	S060A060574	84.060
329	Indian Ed For All 05-06	STATE	2104254606	
330	Indian Ed For All 06-07	STATE	2104254607	
361	Significant Needs Students	STATE	210425762007P2	
364	Weatherization	STATE	2104254707	
402	ESEA Title I	FEDERAL	2104253707	84.010A
410	SRS 05-06	FEDERAL	s358a050827	84.358
411	SRS 06-07	FEDERAL	S358A060827	84.358
420	ESEA TITLE I 06-07	FEDERAL	2104253107	84.010
421	Title I Accountability	FEDERAL	2404253106	84.348A
422	title I Accountability 05-06	FEDERAL	2104253706	84.010a
423	Title I, Part B, Subpart 1 Reading First	FEDERAL	2104253507	84.357
430	Title II Part A	FEDERAL	2104251407	84.367
431	Title II, Part D, Ed Technology	FEDERAL	2104256007	84.318
432	Title III Part A English Language Acquisition	FEDERAL	2104254107	84.365A
433	Title IV Safe and Drug-Free Schools	FEDERAL	2104251607	84.186A
434	21st Century Community Learning	FEDERAL	2104251706	84.287
435	Title V Part A	FEDERAL	2104253907	84.298
436	Character Education	FEDERAL	2104256107	84.215V
471	GEAR UP	FEDERAL	600-004	84.334
472	GEAR UP	FEDERAL	610-002	84.334



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	97,051.09	5,055.08	132,772.94	911.73
02	Taxes Receivable - Real and Personal (120-149)	8,973.92	4,947.55	9,043.72	
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	106,025.01	10,002.63	141,816.66	911.73
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	8,973.92	4,947.55	9,043.72	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	8,973.92	4,947.55	9,043.72	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	97,051.09	5,055.08	132,772.94	911.73
52	TOTAL FUND BALANCE/EQUITY	97,051.09	5,055.08	132,772.94	911.73
53	TOTAL LIABILITIES AND FUND BALANCE	106,025.01	10,002.63	141,816.66	911.73



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	818.17	51,892.68	256,873.50	171.42
02	Taxes Receivable - Real and Personal (120-149)				160.69
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			33,692.59	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	818.17	51,892.68	290,566.09	332.11
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			9,207.63	
25	Deferred Revenue (680)				160.69
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			9,207.63	160.69
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	818.17	51,892.68	281,358.46	171.42
52	TOTAL FUND BALANCE/EQUITY	818.17	51,892.68	281,358.46	171.42
53	TOTAL LIABILITIES AND FUND BALANCE	818.17	51,892.68	290,566.09	332.11



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,602.44	
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			1,602.44	
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)			1,602.44	
52	TOTAL FUND BALANCE/EQUITY			1,602.44	
53	TOTAL LIABILITIES AND FUND BALANCE			1,602.44	



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,465,570.98	
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			1,465,570.98	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)			1,465,570.98	
52	TOTAL FUND BALANCE/EQUITY			1,465,570.98	
53	TOTAL LIABILITIES AND FUND BALANCE			1,465,570.98	



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	417.44	5,687.73		
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	417.44	5,687.73		
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)	417.44	5,687.73		
52	TOTAL FUND BALANCE/EQUITY	417.44	5,687.73		
53	TOTAL LIABILITIES AND FUND BALANCE	417.44	5,687.73		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
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)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,419.21	
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			1,419.21	
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			1,419.21	
53	TOTAL LIABILITIES AND FUND BALANCE			1,419.21	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	503,788.07	269,019.50		
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	503,788.07	269,019.50		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	503,788.07	269,019.50		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	503,788.07	269,019.50		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	503,788.07	269,019.50		



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



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



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01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	48,417.82	52,075.70
1190 Penalties and Interest on Taxes	112.59	149.94
1510 Interest Earnings	649.46	5,447.40
1900 Other Revenue from Local Sources	75.00	14.88
3110 Direct State Aid	584,145.33	603,455.11
3111 Quality Educator	0.00	57,234.00
3112 At Risk Student	0.00	16,389.38
3113 Indian Education For All	0.00	5,508.00
3114 American Indian Achievement Gap	0.00	56,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	34,816.21	38,696.40
3120 State Guaranteed Tax Base Aid	397,874.25	432,627.20
3440 State HB20/SB417 Prop Tax Reimb	891.36	564.12
3444 State School Block Grant	6,878.34	6,930.62
3445 State Combined Fund School Block Grant	0.00	2,165.87
3460 Montana Oil and Gas Tax	13.15	78.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,073,873.51	1,277,337.59

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	619,266.40	792,027.28
2XX Personal Services - Employee Benefits	23,039.40	11,441.31
21XX Support Services - Students		
1XX Personal Services - Salaries	29,068.00	48,568.06
2XX Personal Services - Employee Benefits	0.00	500.00
222X Educational Media Services		
1XX Personal Services - Salaries	33,492.00	22,223.50
23XX Support Services - General Administration		
1XX Personal Services - Salaries	84,298.43	80,989.96
2XX Personal Services - Employee Benefits	0.00	2,000.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	95,537.46	90,161.86
25XX Support Services - Business		
1XX Personal Services - Salaries	26,501.68	24,890.13
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	22,606.92	18,216.00



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value	
280	Special Education - Local and State					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	11,342.63	53,465.68	
		2XX	Personal Services - Employee Benefits	0.00	2,000.00	
	27XX	Student Transportation Services				
		1XX	Personal Services - Salaries	0.00	8,078.37	
390	State Career & Technical Ed Entitlement - Undistributed					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	50,557.14	53,437.59	
720	School Sponsored Athletics					
	27XX	Student Transportation Services				
		1XX	Personal Services - Salaries	5,869.91	7,164.59	
	35XX	Extracurricular - Athletics				
		1XX	Personal Services - Salaries	7,807.88	10,580.50	
910	Food Services					
	31XX	Food Services				
		1XX	Personal Services - Salaries	35,745.15	46,329.82	
		2XX	Personal Services - Employee Benefits	2,300.00	2,400.00	
999	Undistributed					
	9999	Undistributed				
		892	Material Prior Period Expenditure Adjustments	706.79	0.00	
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	28,720.15	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,076,859.94</u>	<u>1,274,474.65</u>	



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					94,188.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,277,337.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,274,474.65	(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)					97,051.09	(5)



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10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	26,009.34	33,014.55
1190	Penalties and Interest on Taxes	51.81	82.52
1510	Interest Earnings	10.54	181.60
1900	Other Revenue from Local Sources	361.48	7.14
2220	County On-Schedule Trans Reimb	27,794.00	26,844.00
3210	State On-Schedule Trans Reimb	27,794.00	26,844.00
3440	State HB20/SB417 Prop Tax Reimb	482.19	359.34
3444	State School Block Grant	1,441.20	1,452.15
3460	Montana Oil and Gas Tax	6.23	49.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>83,950.79</u>	<u>88,834.95</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	75,467.66	57,039.20
2XX	Personal Services - Employee Benefits	2,700.00	25,352.93
3XX	Purchased Professional and Technical Services	0.00	116.00
4XX	Purchased Property Services	0.00	578.50
5XX	Other Purchased Services	3,200.00	3,750.00
6XX	Supplies and Materials	0.00	3,163.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>81,367.66</u>	<u>90,000.00</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						6,220.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						88,834.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						90,000.00	(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)						5,055.08	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	52,064.19	49,650.96
1190 Penalties and Interest on Taxes	117.70	138.87
1510 Interest Earnings	1,932.96	3,911.07
1900 Other Revenue from Local Sources	0.00	12.69
3440 State HB20/SB417 Prop Tax Reimb	959.03	536.29
3445 State Combined Fund School Block Grant	2,149.53	0.00
3460 Montana Oil and Gas Tax	14.03	75.92

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

57,237.44	54,325.80
-----------	-----------

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	40,837.50	0.00

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

40,837.50	0.00
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Schedule of Changes Worksheet

Beginning Fund Balance	78,447.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,325.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	132,772.94	(5)



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12 - School Food Services Fund

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

PRC Revenue		2006 Value	2007 Value
3220	State Food Services Match	0.00	656.55
4550	Federal Child Nutrition	140,389.41	154,871.64
5200	Sale or Compensation for Loss of Assets	0.00	1,094.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>140,389.41</u>	<u>156,623.01</u>

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

PRC Program Function Object		2006 Value	2007 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	28,834.76	12,010.50
	4XX Purchased Property Services	4,572.07	4,466.59
	5XX Other Purchased Services	3,007.32	3,122.66
	6XX Supplies and Materials	129,207.09	157,396.35
	810 Dues and Fees	874.64	479.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>166,495.88</u>	<u>177,475.15</u>

Schedule of Changes Worksheet

Beginning Fund Balance		21,763.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		156,623.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		177,475.15	(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)		911.73	(5)



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13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	28.18	35.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28.18	35.72

Schedule of Changes Worksheet

Beginning Fund Balance	782.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35.72	(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)	818.17	(5)



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14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	579.33	992.49
2240 County Retirement Distribution	199,334.99	211,639.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	199,914.32	212,632.13

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	91,839.73	107,613.95
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,295.21	4,503.09
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,137.22	3,297.17
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,811.44	11,652.72
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	24,249.47	22,108.87
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,954.56	3,721.65
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	17,751.57	12,123.78
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	11,083.91	8,350.82
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,338.38	15,168.79
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,221.37	1,200.50
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,872.12	8,299.08
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,038.50	1,074.89



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14 - Retirement Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,109.86	3,851.13
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	9,204.86	8,673.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>199,908.20</u>	<u>211,639.63</u>

Schedule of Changes Worksheet

Beginning Fund Balance					50,900.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					212,632.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					211,639.63	(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)					51,892.68	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
277 Bear Paw Sub Grant	
5700 Resources Transferred from Other School Districts or Cooperatives	10,799.25
287 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	42,361.87
299 Title VII, Indian Education	
4130 Title VII Indian Education	70,626.00
329 Indian Ed For All 05-06	
3290 State - Other State Grants	3,477.56
330 Indian Ed For All 06-07	
3650 OTO Indian Education for All	12,854.78
361 Significant Needs Students	
3610 Services for Significant Needs Students	10,000.00
364 Weatherization	
3640 OTO Weatherization & Deferred Maintenance	42,310.00
402 ESEA Title I	
4220 Title I, Part A, Improvement Grants	53,000.00
410 SRS 05-06	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,628.27
411 SRS 06-07	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,525.00
420 ESEA TITLE I 06-07	
4200 Title I, Part A, Improving Basic Programs	146,567.00
421 Title I Accountability	
4220 Title I, Part A, Improvement Grants	66,133.00
422 title I Accountability 05-06	
4200 Title I, Part A, Improving Basic Programs	12,011.37
423 Title I, Part B, Subpart 1 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	106,656.09
430 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,393.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	583.00
432 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	15,634.71
433 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,994.00



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
434 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	114,514.00
435 Title V Part A	
4350 Title V, Part A, Innovative Programs	1,054.00
436 Character Education	
4360 Title V, Part D, Subpart 3, Character Education	61,539.68
471 GEAR UP	
4100 Federal Miscellaneous Grants - Direct from Feds	10,185.21
472 GEAR UP	
4710 GEAR UP	40,566.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	865,414.60

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

PRC Program Function Object	2007 Value
277 Bear Paw Sub Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	9,357.29
2XX Personal Services - Employee Benefits	1,441.96
277 Subtotal	10,799.25
287 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	38,170.61
2XX Personal Services - Employee Benefits	4,191.26
287 Subtotal	42,361.87
299 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	57,504.30
2XX Personal Services - Employee Benefits	13,121.70



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
299 Subtotal	70,626.00
329 Indian Ed For All 05-06	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	1,346.00
2XX Personal Services - Employee Benefits	209.06
3XX Purchased Professional and Technical Services	500.00
5XX Other Purchased Services	1,151.52
6XX Supplies and Materials	270.98
329 Subtotal	3,477.56
330 Indian Ed For All 06-07	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	10,051.42
2XX Personal Services - Employee Benefits	1,988.06
5XX Other Purchased Services	500.05
6XX Supplies and Materials	315.25
330 Subtotal	12,854.78
361 Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	8,504.00
2XX Personal Services - Employee Benefits	1,496.00
361 Subtotal	10,000.00
364 Weatherization	
364 State One Time Only (OTO) Weatherization/Deferred Mai	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	3,577.50
4XX Purchased Property Services	29,643.50
7XX Property and Equipment Acquisition	9,089.00
364 Subtotal	42,310.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
402 ESEA Title I	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	14,240.59
2XX Personal Services - Employee Benefits	6,673.80
5XX Other Purchased Services	549.20
6XX Supplies and Materials	31,536.41
	53,000.00
402 Subtotal	53,000.00
410 SRS 05-06	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	1,119.37
2XX Personal Services - Employee Benefits	508.90
	1,628.27
410 Subtotal	1,628.27
411 SRS 06-07	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	18,489.26
2XX Personal Services - Employee Benefits	4,035.74
	22,525.00
411 Subtotal	22,525.00
420 ESEA TITLE I 06-07	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	106,902.31
2XX Personal Services - Employee Benefits	18,343.37
3XX Purchased Professional and Technical Services	876.00
5XX Other Purchased Services	6,120.42
6XX Supplies and Materials	14,324.90
	146,567.00
420 Subtotal	146,567.00
421 Title I Accountability	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	20,387.76



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
421 Title I, Part A, Accountability	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2,794.65
3XX Purchased Professional and Technical Services	2,756.89
6XX Supplies and Materials	40,193.70
	66,133.00
421 Subtotal	
422 title I Accountability 05-06	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	10,200.00
2XX Personal Services - Employee Benefits	1,584.06
6XX Supplies and Materials	227.31
	12,011.37
422 Subtotal	
423 Title I, Part B, Subpart 1 Reading First	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	52,368.91
2XX Personal Services - Employee Benefits	8,016.69
5XX Other Purchased Services	4,659.73
6XX Supplies and Materials	19,110.76
7XX Property and Equipment Acquisition	22,500.00
	106,656.09
423 Subtotal	
430 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	4,800.00
2XX Personal Services - Employee Benefits	745.44
3XX Purchased Professional and Technical Services	10,339.53
5XX Other Purchased Services	160.00
6XX Supplies and Materials	2,348.03
	18,393.00
430 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	156.00
2XX Personal Services - Employee Benefits	24.22
6XX Supplies and Materials	402.78
	583.00
431 Subtotal	583.00
432 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,855.74
5XX Other Purchased Services	581.80
6XX Supplies and Materials	13,197.17
	15,634.71
432 Subtotal	15,634.71
433 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	794.00
6XX Supplies and Materials	1,200.00
	1,994.00
433 Subtotal	1,994.00
434 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	55,571.00
2XX Personal Services - Employee Benefits	8,597.67
3XX Purchased Professional and Technical Services	6,654.70
4XX Purchased Property Services	6,533.47
5XX Other Purchased Services	3,570.90
6XX Supplies and Materials	31,055.26
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	2,531.00
	114,514.00
434 Subtotal	114,514.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
435 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,054.00
436 Character Education	
436 Title V, Part D, Subpart 3, Character Education	
1XXX Instruction	
1XX Personal Services - Salaries	29,423.69
2XX Personal Services - Employee Benefits	4,576.31
3XX Purchased Professional and Technical Services	8,559.00
5XX Other Purchased Services	11,277.43
6XX Supplies and Materials	7,703.25
	61,539.68
436 Subtotal	
471 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	9,051.01
2XX Personal Services - Employee Benefits	142.43
5XX Other Purchased Services	615.22
6XX Supplies and Materials	376.55
	10,185.21
471 Subtotal	
472 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	23,317.88
2XX Personal Services - Employee Benefits	3,464.97
5XX Other Purchased Services	4,030.64
6XX Supplies and Materials	9,753.32
	40,566.81
472 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 865,414.60



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					281,358.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					865,414.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					865,414.60	(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)					281,358.46	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
277 Bear Paw Sub Grant	10,799.25	10,799.25	0.00
287 Johnson O'Malley (JOM)	42,361.87	42,361.87	0.00
299 Title VII, Indian Education	70,626.00	70,626.00	0.00
329 Indian Ed For All 05-06	3,477.56	3,477.56	0.00
330 Indian Ed For All 06-07	12,854.78	12,854.78	0.00
361 Significant Needs Students	10,000.00	10,000.00	0.00
364 Weatherization	42,310.00	42,310.00	0.00
402 ESEA Title I	53,000.00	53,000.00	0.00
410 SRS 05-06	1,628.27	1,628.27	0.00
411 SRS 06-07	22,525.00	22,525.00	0.00
420 ESEA TITLE I 06-07	146,567.00	146,567.00	0.00
421 Title I Accountability	66,133.00	66,133.00	0.00
422 title I Accountability 05-06	12,011.37	12,011.37	0.00
423 Title I, Part B, Subpart 1 Reading First	106,656.09	106,656.09	0.00
430 Title II Part A	18,393.00	18,393.00	0.00
431 Title II, Part D, Ed Technology	583.00	583.00	0.00
432 Title III Part A English Language Acquisition	15,634.71	15,634.71	0.00
433 Title IV Safe and Drug-Free Schools	1,994.00	1,994.00	0.00
434 21st Century Community Learning	114,514.00	114,514.00	0.00
435 Title V Part A	1,054.00	1,054.00	0.00
436 Character Education	61,539.68	61,539.68	0.00
471 GEAR UP	10,185.21	10,185.21	0.00



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
472 GEAR UP	40,566.81	40,566.81	0.00
Total	<u>865,414.60</u>	<u>865,414.60</u>	<u>.00</u>



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17 - Adult Education Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	1,650.58	76.19
1190 Penalties and Interest on Taxes	3.75	3.05
1900 Other Revenue from Local Sources	0.00	0.39
3440 State HB20/SB417 Prop Tax Reimb	30.32	0.28
3460 Montana Oil and Gas Tax	0.47	0.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,685.12	80.18

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

PRC Program Function Object	2006 Value	2007 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,291.15	0.00
2XX Personal Services - Employee Benefits	277.28	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,568.43	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	91.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	171.42	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	315.75	138.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>315.75</u>	<u>138.27</u>

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

PRC Program Function Object	2006 Value	2007 Value
8XX Community Services Programs		
33XX Community Services		
4XX Purchased Property Services	0.00	75.00
6XX Supplies and Materials	3,310.99	3,960.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>3,310.99</u>	<u>4,035.72</u>

Schedule of Changes Worksheet

Beginning Fund Balance	5,499.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	138.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,035.72	(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)	1,602.44	(5)



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26 - Impact Aid Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	33,480.95	41,815.75
1900	Other Revenue from Local Sources	43,285.77	13,809.65
4820	Federal Impact Aid - Title VIII	1,276,610.26	1,492,956.86
6100	Material Prior Period Revenue Adjustments	11,393.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,364,770.30</u>	<u>1,548,582.26</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	83,516.24	98,568.62
2XX	Personal Services - Employee Benefits	284,155.60	313,483.19
3XX	Purchased Professional and Technical Services	4,648.35	0.00
4XX	Purchased Property Services	3,166.69	1,316.00
5XX	Other Purchased Services	11,638.80	11,287.89
6XX	Supplies and Materials	118,921.58	70,062.89
7XX	Property and Equipment Acquisition	0.00	8,980.00
810	Dues and Fees	1,846.00	0.00
8XX	Other Expenditures	0.00	2,574.35
21XX	Support Services - Students		
5XX	Other Purchased Services	1,937.84	1,217.20
6XX	Supplies and Materials	2,103.71	0.00
222X	Educational Media Services		
5XX	Other Purchased Services	13.58	0.00
6XX	Supplies and Materials	2,973.01	2,180.45
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	4,776.20	1,236.50
4XX	Purchased Property Services	818.43	0.00
5XX	Other Purchased Services	46,229.62	99,786.54
6XX	Supplies and Materials	6,332.96	3,361.23
810	Dues and Fees	11,459.94	9,478.78
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	66,411.50	56,253.06
3XX	Purchased Professional and Technical Services	32,779.04	6,147.95
4XX	Purchased Property Services	1,502.09	1,419.49
5XX	Other Purchased Services	25,082.22	8,798.52
6XX	Supplies and Materials	12,014.94	12,874.48
810	Dues and Fees	2,560.50	1,720.00



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	70.00	300.00
		3XX	Purchased Professional and Technical Services	458.50	5,468.58
		5XX	Other Purchased Services	6,954.76	8,258.31
		6XX	Supplies and Materials	2,886.52	1,697.71
		810	Dues and Fees	2,787.50	782.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	63,470.42	62,332.49
		3XX	Purchased Professional and Technical Services	13,250.35	0.00
		440	Bldg & Grounds Repair and Main Services	21,329.48	0.00
		460	Bldg & Grounds Minor Construction Services	3,154.08	0.00
		4XX	Purchased Property Services	75,464.74	110,526.67
		5XX	Other Purchased Services	33,001.78	31,339.00
		6XX	Supplies and Materials	84,943.41	36,871.79
		810	Dues and Fees	2,959.43	5,991.73
		8XX	Other Expenditures	0.00	103.00
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,878.61	0.00
		4XX	Purchased Property Services	0.00	2,530.72
		5XX	Other Purchased Services	806.00	553.25
		6XX	Supplies and Materials	31,241.29	20,888.63
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	69,052.05	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	44,620.99	37,058.02
		3XX	Purchased Professional and Technical Services	0.00	4,314.31
		5XX	Other Purchased Services	432.28	312.60
		6XX	Supplies and Materials	1,474.79	3,211.74
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		4XX	Purchased Property Services	66.75	0.00
		6XX	Supplies and Materials	1,094.81	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	461.92	3,410.65
		6XX	Supplies and Materials	3,338.00	4,056.00



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	0.00	100.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	9,860.50	19,204.33
		4XX	Purchased Property Services	0.00	4,770.00
		5XX	Other Purchased Services	1,036.11	826.37
		6XX	Supplies and Materials	868.36	117.52
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	974.00	50.00
		4XX	Purchased Property Services	638.63	4,213.99
		5XX	Other Purchased Services	366.75	1,343.50
		6XX	Supplies and Materials	67,279.36	54,110.28
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	6,345.77	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,277,456.78</u>	<u>1,135,490.39</u>

Schedule of Changes Worksheet

Beginning Fund Balance					1,052,479.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,548,582.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,135,490.39	(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)					1,465,570.98	(5)



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28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
3281 State Technology Aid	7,637.15	8,292.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,637.15	8,292.92

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	8,291.56
410 Miscellaneous Federal Grants Direct from Feds		
1XXX Instruction		
6XX Supplies and Materials	11,033.29	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,033.29	8,291.56

Schedule of Changes Worksheet

Beginning Fund Balance	416.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,292.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,291.56	(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)		417.44 (5)



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29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	202.66	242.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	202.66	242.53

Schedule of Changes Worksheet

Beginning Fund Balance	5,445.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	242.53	(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)	5,687.73	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2006 Value	2007 Value
1700 Student Extracurricular Activity Receipts	403.42	404.29
6100 Material Prior Period Revenue Adjustments	677.23	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,080.65	404.29

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

PRC Program Function Object	2006 Value	2007 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	462.30	401.52
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	474.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	936.75	401.52

Schedule of Changes Worksheet

Beginning Fund Balance	1,416.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	404.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	401.52	(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
Ending Fund Balance (1 + 2 - 3 + 4)	1,419.21	(5)



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Fund	Account	Description	2006 Value	2007 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	43,929.79	61,638.58
XX	39X 1XXX	112 Certified Teacher Staff Salaries	50,557.14	53,437.59
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	810,632.99	1,064,394.93
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	12,542.79	2,923.74
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	1,747.67
XX	XXX 26XX	41X Energy Utility Services	0.00	66,665.95
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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	38,696.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	38,696.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	12,897.90
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	55,722.52
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	100,362.35
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 FY2009 Maximum Budget: 75%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	53,465.68	0.00	0.00	37,058.02
280	1XXX	2XX	2,000.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	4,314.31
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	312.60
280	1XXX	6XX	0.00	0.00	0.00	3,211.74
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	0.00	0.00	0.00	0.00
Totals			55,465.68	0.00	0.00	44,896.67 100,362.35



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

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY07.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	29,925.00	0.00	0.00	0.00	29,925.00
Buildings	2,483,748.50	0.00	0.00	0.00	2,483,748.50
Machinery And Equipment	595,893.50	0.00	20,284.50	0.00	616,178.00
Totals at historical cost	3,109,567.00	0.00	20,284.50	0.00	3,129,851.50
Less Accumulated depreciation for:					
Improvement Accum	1,321.00	0.00	1,321.25	0.00	2,642.25
Building Accum	584,233.98	0.00	56,500.38	0.00	640,734.36
Machinery And Equipment Accum	388,363.77	0.00	52,409.50	0.00	440,773.27
Total accumulated depreciation	973,918.75	0.00	110,231.13	0.00	1,084,149.88
Governmental activities, capital assets, net	2,135,648.25	0.00	-89,946.63	0.00	2,045,701.62

* 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.

*** Has comments.

Depreciation by Function for FY2007	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	55,071.47	0.00	0.00
General Administration (23XX)	2,597.32	0.00	0.00
Operations and Maintenance (26XX)	4,201.96	0.00	0.00
Transportation (27XX)	32,036.28	0.00	0.00
Food Service (31XX)	3,629.28	0.00	0.00
Extracurricular (34XX, 35XX)	11,176.03	0.00	0.00
Unallocated	1,518.27	0.00	0.00
Total Depreciation for FY2007	110,230.61	0.00	0.00

*** Has comments.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
Governmental Activities *							
Compensated	72,808.83	18,306.67	0.00	0.00	91,115.50	0.00	91,115.50
Total Governmental Activity							
Long-Term Liabilities	72,808.83	18,306.67	0.00	0.00	91,115.50	0.00	91,115.50

* 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.