



# Trustees' Financial Summary

FY2006-07

Submit ID: 0426-42717098

**21 Hill County  
0426 Box Elder H S**

**\*\* Recalculated \*\***

### 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 #
001	Prior Period Adjustment	LOCAL	210426100	
002	Residual Equity Transfer	LOCAL	210426101	
329	Indian Ed For All	STATE	210425	
364	Weatherization	STATE	210426	
410	SRS	FEDERAL	S358A070832	84.358
411	CAROL WHITE PEP GRANT 05-06	FEDERAL	Q215F060832	84.215
412	CAROL WHITE PEP GRANT05-06 MATCH	FEDERAL	Q215F040283	84.215
413	CAROL WHITE PEP GRANT 06-07	FEDERAL	Q215F070283	84.048
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	2104268107	84.048A
472	Vo Ed Carl Perkins Tech Prep	FEDERAL	210426	84.243A



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		4,514.04	124,714.56	
02	Taxes Receivable - Real and Personal (120-149)	5,218.91	4,557.35	8,907.76	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>5,218.91</b>	<b>9,071.39</b>	<b>133,622.32</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,101.68	4,557.35	8,907.76	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>6,101.68</b>	<b>4,557.35</b>	<b>8,907.76</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-882.77	4,514.04	124,714.56	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>-882.77</b>	<b>4,514.04</b>	<b>124,714.56</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>5,218.91</b>	<b>9,071.39</b>	<b>133,622.32</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	396.74	34,043.97		82.62
02	Taxes Receivable - Real and Personal (120-149)				47.92
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>396.74</b>	<b>34,043.97</b>		<b>130.54</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				47.92
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>47.92</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	396.74	34,043.97		82.62
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>396.74</b>	<b>34,043.97</b>		<b>82.62</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>396.74</b>	<b>34,043.97</b>		<b>130.54</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,474.30			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,474.30</b>			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,474.30			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,474.30</b>			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,474.30</b>			



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			662,824.72	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			662,824.72	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			662,824.72	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			662,824.72	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			662,824.72	



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,717.16	2,348.70		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,717.16</b>	<b>2,348.70</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	3,717.16	2,348.70		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,717.16</b>	<b>2,348.70</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,717.16</b>	<b>2,348.70</b>		



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





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ASSETS, LIABILITIES, AND FUND BALANCE	ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
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11 Buildings and Building Improvements (331 & 332)				
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<b>LIABILITIES</b>				
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25 Deferred Revenue (680)				
26 Other Liabilities (690-699)				
28 Notes Payable - Noncurrent (720)				
29 Lease Obligations Payable (730)				
31 Compensated Absences Payable (760)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
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25	Deferred Revenue (680)				
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28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			66,670.21	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			66,670.21	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			66,670.21	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			66,670.21	



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



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



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



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## 01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	22,058.12	33,223.10
1190 Penalties and Interest on Taxes	64.11	83.50
1510 Interest Earnings	143.83	595.86
1900 Other Revenue from Local Sources	0.00	8.82
3110 Direct State Aid	366,506.70	376,973.87
3111 Quality Educator	0.00	26,812.00
3112 At Risk Student	0.00	2,383.34
3113 Indian Education For All	0.00	2,203.20
3114 American Indian Achievement Gap	0.00	20,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	23,052.40	19,660.21
3120 State Guaranteed Tax Base Aid	182,534.38	265,474.08
3440 State HB20/SB417 Prop Tax Reimb	622.48	466.25
3444 State School Block Grant	4,835.60	4,872.35
3445 State Combined Fund School Block Grant	0.00	2,335.10
3460 Montana Oil and Gas Tax	7.22	49.46
9710 Residual Equity Transfers In	0.00	872.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>599,824.84</b>	<b>756,413.21</b>

### 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	229,516.94	294,890.00
2XX Personal Services - Employee Benefits	39,165.06	38,599.77
21XX Support Services - Students		
1XX Personal Services - Salaries	29,068.00	48,567.86
2XX Personal Services - Employee Benefits	0.00	500.00
222X Educational Media Services		
1XX Personal Services - Salaries	33,492.20	22,223.50
23XX Support Services - General Administration		
1XX Personal Services - Salaries	32,040.62	33,542.22
2XX Personal Services - Employee Benefits	0.00	2,000.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	60,193.82	84,187.31
2XX Personal Services - Employee Benefits	0.00	408.69
25XX Support Services - Business		
1XX Personal Services - Salaries	10,128.86	11,488.69



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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	
1XX	Regular Education Programs - Elementary/Secondary					
	26XX	Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	25,879.30	39,270.83	
280	Special Education - Local and State					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	26,404.53	13,792.07	
	27XX	Student Transportation Services				
		1XX	Personal Services - Salaries	7,859.41	10,729.38	
390	State Career & Technical Ed Entitlement - Undistributed					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	72,850.19	76,983.98	
		2XX	Personal Services - Employee Benefits	0.00	329.55	
710	School Sponsored Extracurricular Activities					
	27XX	Student Transportation Services				
		1XX	Personal Services - Salaries	0.00	19.32	
	34XX	Extracurricular - Activities				
		1XX	Personal Services - Salaries	6,428.00	6,620.00	
720	School Sponsored Athletics					
	27XX	Student Transportation Services				
		1XX	Personal Services - Salaries	10,685.66	11,725.66	
	35XX	Extracurricular - Athletics				
		1XX	Personal Services - Salaries	38,840.31	26,085.91	
		2XX	Personal Services - Employee Benefits	1,000.00	2,000.00	
910	Food Services					
	31XX	Food Services				
		1XX	Personal Services - Salaries	22,133.09	32,331.24	
		2XX	Personal Services - Employee Benefits	0.00	1,000.00	
999	Undistributed					
	9999	Undistributed				
		892	Material Prior Period Expenditure Adjustments	29,215.06	0.00	
<b>910</b>	<b>Budget Amendment</b>					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	24,733.63	0.00





# Trustees' Financial Summary

FY2006-07

Submit ID: 0426-42717098

21 Hill County  
0426 Box Elder H S

**\*\* Recalculated \*\***

## 01 - General Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	699,634.68	757,295.98
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### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	756,413.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	757,295.98	(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)	-882.77	(5)



# Trustees' Financial Summary

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21 Hill County  
0426 Box Elder H S

**\*\* Recalculated \*\***

## 10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	23,496.19	30,780.88
1190	Penalties and Interest on Taxes	46.12	66.24
1510	Interest Earnings	6.85	266.62
1900	Other Revenue from Local Sources	366.75	5.42
2220	County On-Schedule Trans Reimb	27,794.00	27,794.00
3210	State On-Schedule Trans Reimb	27,794.00	27,794.00
3440	State HB20/SB417 Prop Tax Reimb	504.85	378.13
3444	State School Block Grant	1,842.13	1,856.13
3460	Montana Oil and Gas Tax	5.81	46.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>81,856.70</u>	<u>88,987.68</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	65,920.19	44,466.24
2XX	Personal Services - Employee Benefits	5,490.37	22,418.32
3XX	Purchased Professional and Technical Services	0.00	105.00
4XX	Purchased Property Services	1,626.52	3,947.41
5XX	Other Purchased Services	5,557.80	5,172.40
6XX	Supplies and Materials	72.78	13,890.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>78,667.66</u>	<u>90,000.00</u>



# Trustees' Financial Summary

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21 Hill County  
0426 Box Elder H S

**\*\* Recalculated \*\***

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					5,526.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					88,987.68	(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)					4,514.04	(5)



# Trustees' Financial Summary

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21 Hill County  
0426 Box Elder H S

**\*\* Recalculated \*\***

## 11 - Bus Depreciation Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	50,033.08	49,590.86
1190 Penalties and Interest on Taxes	115.37	135.99
1510 Interest Earnings	1,727.23	3,590.35
1900 Other Revenue from Local Sources	0.00	12.48
3440 State HB20/SB417 Prop Tax Reimb	248.74	186.32
3445 State Combined Fund School Block Grant	2,317.49	0.00
3460 Montana Oil and Gas Tax	13.72	75.69

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>54,455.63</u>	<u>53,591.69</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		
7XX Property and Equipment Acquisition	40,837.50	0.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>40,837.50</u>	<u>0.00</u>
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## Schedule of Changes Worksheet

Beginning Fund Balance	71,122.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,591.69	(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)	124,714.56	(5)



# Trustees' Financial Summary

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21 Hill County  
0426 Box Elder H S

**\*\* Recalculated \*\***

## 13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	15.04	15.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15.04	15.51

### Schedule of Changes Worksheet

Beginning Fund Balance	381.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15.51	(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)	396.74	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	462.82	869.09
2240 County Retirement Distribution	97,866.56	111,010.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	98,329.38	111,879.79

### 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	21,547.14	34,826.16
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	9,769.59	7,446.43
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,214.80	3,451.05
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,786.98	5,122.26
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,256.65	12,796.02
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,509.24	1,707.28
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,184.66	11,983.32
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,502.32	6,607.65
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,011.97	2,117.18
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,171.10	1,594.43
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,519.01	11,863.14
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	2.87



# Trustees' Financial Summary

FY2006-07

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21 Hill County  
0426 Box Elder H S

**\*\* Recalculated \*\***

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	990.04	1,365.25
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,592.19	1,742.40
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	5,944.37	3,594.38
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,297.87	4,790.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>98,297.93</u>	<u>111,010.69</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					33,174.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					111,879.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					111,010.69	(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)					34,043.97	(5)



# Trustees' Financial Summary

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0426 Box Elder H S

**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
<b>002 Residual Equity Transfer</b>	
9710 Residual Equity Transfers In	36,294.14
<b>329 Indian Ed For All</b>	
3650 OTO Indian Education for All	5,141.91
<b>364 Weatherization</b>	
3640 OTO Weatherization & Deferred Maintenance	17,524.00
<b>410 SRS</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,136.00
<b>411 CAROL WHITE PEP GRANT 05-06</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	62,427.85
<b>412 CAROL WHITE PEP GRANT05-06 MATCH</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	9,517.82
<b>413 CAROL WHITE PEP GRANT 06-07</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	6,804.93
<b>451 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,035.00
<b>472 Vo Ed Carl Perkins Tech Prep</b>	
3900 State Career & Technical Ed Entitlement	2,235.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	164,116.65

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

PRC Program Function Object	2007 Value
<b>002 Residual Equity Transfer</b>	
999 Undistributed	
9999 Undistributed	
971 Residual Equity Transfers Out	17,078.34
<b>329 Indian Ed For All</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	3,884.91
2XX Personal Services - Employee Benefits	788.96
6XX Supplies and Materials	468.04
<b>329 Subtotal</b>	5,141.91





# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
<b>364 Weatherization</b>	
364 State One Time Only (OTO) Weatherization/Deferred Mai	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	17,524.00
<b>410 SRS</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	17,415.54
2XX Personal Services - Employee Benefits	3,720.46
	21,136.00
<b>410 Subtotal</b>	
<b>411 CAROL WHITE PEP GRANT 05-06</b>	
411 Head Start	
1XXX Instruction	
1XX Personal Services - Salaries	32,511.14
2XX Personal Services - Employee Benefits	5,004.58
5XX Other Purchased Services	2,286.60
6XX Supplies and Materials	22,008.57
8XX Other Expenditures	616.96
	62,427.85
<b>411 Subtotal</b>	
<b>412 CAROL WHITE PEP GRANT05-06 MATCH</b>	
411 Head Start	
1XXX Instruction	
1XX Personal Services - Salaries	14,303.91
2XX Personal Services - Employee Benefits	2,207.44
5XX Other Purchased Services	4,850.84
6XX Supplies and Materials	7,246.43
8XX Other Expenditures	125.00
	28,733.62
<b>412 Subtotal</b>	
<b>413 CAROL WHITE PEP GRANT 06-07</b>	
411 Head Start	
1XXX Instruction	
3XX Purchased Professional and Technical Services	6,000.00
6XX Supplies and Materials	804.93



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
<b>413 Subtotal</b>	6,804.93
<b>451 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	1,279.26
6XX Supplies and Materials	1,755.74
<b>451 Subtotal</b>	3,035.00
<b>472 Vo Ed Carl Perkins Tech Prep</b>	
472 Carl Perkins (Federal Vo-Ed) - Tech Prep	
1XXX Instruction	
6XX Supplies and Materials	2,235.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      164,116.65



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					164,116.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					164,116.65	(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)					0.00	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Residual Equity Transfer	36,294.14	17,078.34	19,215.80
329 Indian Ed For All	5,141.91	5,141.91	0.00
364 Weatherization	17,524.00	17,524.00	0.00
410 SRS	21,136.00	21,136.00	0.00
411 CAROL WHITE PEP GRANT 05-06	62,427.85	62,427.85	0.00
412 CAROL WHITE PEP GRANT05-06 MATCH	9,517.82	28,733.62	-19,215.80
413 CAROL WHITE PEP GRANT 06-07	6,804.93	6,804.93	0.00
451 Vo Ed Carl Perkins Basic Grant	3,035.00	3,035.00	0.00
472 Vo Ed Carl Perkins Tech Prep	2,235.00	2,235.00	0.00
<b>Total</b>	<u>164,116.65</u>	<u>164,116.65</u>	<u>.00</u>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 17 - Adult Education Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	631.96	63.72
1190 Penalties and Interest on Taxes	0.80	1.55
1510 Interest Earnings	77.08	0.00
1900 Other Revenue from Local Sources	0.00	0.17
3440 State HB20/SB417 Prop Tax Reimb	22.76	17.07
3460 Montana Oil and Gas Tax	0.10	0.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	732.70	82.62

### 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	2,240.00	129.53
2XX Personal Services - Employee Benefits	341.26	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,581.26	129.53

## Schedule of Changes Worksheet

Beginning Fund Balance	129.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	82.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	129.53	(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)	82.62	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 18 - Traffic Education Fund

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

PRC Revenue	2006 Value	2007 Value
3260 State Driver's Education Reimbursement	2,504.56	1,474.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>2,504.56</u>	<u>1,474.30</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	1,688.06	0.00
2XX Personal Services - Employee Benefits	486.98	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>2,175.04</u>	<u>0.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,474.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	1,474.30	(5)



# Trustees' Financial Summary

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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	23,158.24	32,156.01
1900	Other Revenue from Local Sources	25,383.50	24,607.88
4820	Federal Impact Aid - Title VIII	483,977.84	526,903.11
6100	Material Prior Period Revenue Adjustments	104,842.10	0.00
9710	Residual Equity Transfers In	0.00	17,078.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>637,361.68</b>	<b>600,745.34</b>

### 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	0.00	9,930.55
2XX	Personal Services - Employee Benefits	125,704.02	96,861.00
3XX	Purchased Professional and Technical Services	1,743.70	0.00
4XX	Purchased Property Services	914.93	0.00
5XX	Other Purchased Services	3,443.79	3,276.16
6XX	Supplies and Materials	88,261.36	63,145.90
810	Dues and Fees	914.54	0.00
8XX	Other Expenditures	0.00	1,607.87
21XX	Support Services - Students		
1XX	Personal Services - Salaries	34,248.32	0.00
5XX	Other Purchased Services	1,324.79	1,488.19
6XX	Supplies and Materials	577.24	631.01
222X	Educational Media Services		
5XX	Other Purchased Services	24.25	87.30
6XX	Supplies and Materials	4,118.69	2,496.15
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	4,900.00	3,624.00
4XX	Purchased Property Services	665.93	0.00
5XX	Other Purchased Services	25,811.04	13,684.51
6XX	Supplies and Materials	3,927.85	3,258.08
810	Dues and Fees	9,313.81	0.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	1,013.73	0.00
2XX	Personal Services - Employee Benefits	18,189.20	0.00
3XX	Purchased Professional and Technical Services	20,376.28	2,477.61
5XX	Other Purchased Services	12,333.59	2,521.82
6XX	Supplies and Materials	8,516.26	4,244.02
810	Dues and Fees	4,846.15	4,042.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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			
		5XX	Other Purchased Services	7,670.21	6,798.92
		6XX	Supplies and Materials	4,131.75	1,925.98
		810	Dues and Fees	2,987.50	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	28,664.50	41,667.84
		3XX	Purchased Professional and Technical Services	14,684.00	2,309.00
		440	Bldg & Grounds Repair and Main Services	16,117.70	0.00
		460	Bldg & Grounds Minor Construction Services	3,298.45	0.00
		4XX	Purchased Property Services	54,099.93	58,943.75
		5XX	Other Purchased Services	20,425.00	20,212.30
		6XX	Supplies and Materials	42,481.15	41,286.88
		810	Dues and Fees	2,313.17	3,663.91
	27XX	Student Transportation Services			
		3XX	Purchased Professional and Technical Services	420.60	0.00
		4XX	Purchased Property Services	5,959.98	973.83
		5XX	Other Purchased Services	796.55	1,134.04
		6XX	Supplies and Materials	19,725.20	1,125.86
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	3,500.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	0.00	2,075.57
		5XX	Other Purchased Services	1,246.70	304.95
		6XX	Supplies and Materials	970.63	4,939.38
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		4XX	Purchased Property Services	171.25	5,795.52
		5XX	Other Purchased Services	4,443.64	1,034.11
		6XX	Supplies and Materials	64,370.27	40,579.19
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	2,242.46
		5XX	Other Purchased Services	15,370.58	6,932.96
		6XX	Supplies and Materials	14,439.64	4,889.29
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	0.00	200.00



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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				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	1,657.00	2,365.00
		2XX	Personal Services - Employee Benefits	0.00	95.31
		3XX	Purchased Professional and Technical Services	0.00	1,487.50
		5XX	Other Purchased Services	6,373.62	6,350.44
		6XX	Supplies and Materials	10,381.47	5,442.59
		810	Dues and Fees	3,148.28	3,646.78
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	5,524.68	2,307.62
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	22,337.37	0.00
		971	Residual Equity Transfers Out	0.00	37,166.21
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>748,880.29</u>	<u>521,273.36</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					583,352.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					600,745.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					521,273.36	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					662,824.72	(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	4,707.89	4,927.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,707.89	4,927.67

### 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	5,970.51	4,926.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,970.51	4,926.87

## Schedule of Changes Worksheet

Beginning Fund Balance	3,716.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,927.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,926.87	(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)	3,717.16	(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	83.88	99.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	83.88	99.64

### Schedule of Changes Worksheet

Beginning Fund Balance	2,249.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99.64	(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)	2,348.70	(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	58,295.28	50,332.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	58,295.28	50,332.44

### 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	58,108.89	42,700.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	58,108.89	42,700.97

## Schedule of Changes Worksheet

Beginning Fund Balance	59,038.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,332.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,700.97	(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)	66,670.21	(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	22,430.13	10,300.50
XX	39X 1XXX	112 Certified Teacher Staff Salaries	72,790.54	76,983.98
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	248,047.68	298,631.85
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	3,040.15	1,498.25
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	1,686.92
XX	XXX 26XX	41X Energy Utility Services	0.00	46,112.97
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	15,478.56
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,478.56

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,159.16
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	22,289.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	21,111.97
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	882.77

### 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	882.77	
X01-680 Deferred Revenue		882.77

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	882.77
--------------------------------------	--------

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	13,792.07	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	2,075.57	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	304.95	
280	1XXX	6XX	0.00	0.00	0.00	4,939.38	
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	
<b>Totals</b>			13,792.07	0.00	0.00	7,319.90	21,111.97



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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	Business-Type	Adjustments
	Activities	Activities	
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)	3,629.78	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	110,231.11	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-
<b>Governmental Activities *</b>							
Compensated	43,680.36	0.00	0.00	6,043.88	37,636.48	13,226.12	24,410.36
Total Governmental Activity							
Long-Term Liabilities	43,680.36	0.00	0.00	6,043.88	37,636.48	13,226.12	24,410.36

\* 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.