



Trustees' Financial Summary

FY2008-09

Submit ID: 0425-69224746

**21 Hill County
0425 Box Elder Elem**

**** 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: Barb Friede

(Signature)

(Date)

County Superintendent: Shirley Isbell

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY09 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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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
287	Johnson O'Malley (JOM)	FEDERAL	210425	15.130
299	Title VII, Indian Education	FEDERAL	S060A090574	84.060
329	Indian Student Achievement Grant	STATE	210425	
365	State OTO Indian Education for All	STATE	2104254609	state
366	State OTO Weatherization & Deferred Maintenance	STATE	210425	state
367	State OTO FullTime Kindergarten Startup	STATE	210425	state
368	KEDS Ed Data Systems	STATE	210425	
410	SRS	FEDERAL	S358A090827	84.358
420	ESEA Title I Capital Exp	FEDERAL	210425	84.348A
422	Title I, Part A, Improvement Grants	FEDERAL	2104253109	84.010
423	Title I, Part B, Subpart 1 Reading First	FEDERAL	2104253509	84.357
428	Title I, Part G, Advanced Placement	FEDERAL	2104253309	84.330C
430	Title II Part A	FEDERAL	2104251409	84.367
431	Title II, Part D, Ed Technology	FEDERAL	2104256009	84.318
432	Title III Part A English Language Acquisition	FEDERAL	210425	84.365A
434	21st Century Community Learning	FEDERAL	2104251709	84.287
435	Title V Part A	FEDERAL	2104253909	84.298
436	Character Education	FEDERAL	2104256109	84.215V
465	Title I Achievement Award	STATE	210425	
470	Board of Crime Control Grant	STATE	210425	
471	GEAR UP	FEDERAL	600.004	84.334
760	ARRA - Impact Aid School Construction Formula	FEDERAL	S404A090090	84.404



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	95,239.38	2,250.07	70,519.74	8,882.59
02	Taxes Receivable - Real and Personal (120-149)	3,732.97	2,828.52	3,872.98	
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	98,972.35	5,078.59	74,392.72	8,882.59
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,732.97	2,828.52	3,872.98	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,732.97	2,828.52	3,872.98	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	95,239.38	2,250.07	70,519.74	8,882.59
52	TOTAL FUND BALANCE/EQUITY	95,239.38	2,250.07	70,519.74	8,882.59
53	TOTAL LIABILITIES AND FUND BALANCE	98,972.35	5,078.59	74,392.72	8,882.59



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Balance Sheet

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)	863.49	6,534.28	86,671.60	56.65
02	Taxes Receivable - Real and Personal (120-149)				2.79
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			64,211.13	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	863.49	6,534.28	150,882.73	59.44
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			3,663.92	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				2.79
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			3,663.92	2.79
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	863.49	6,534.28	147,218.81	56.65
52	TOTAL FUND BALANCE/EQUITY	863.49	6,534.28	147,218.81	56.65
53	TOTAL LIABILITIES AND FUND BALANCE	863.49	6,534.28	150,882.73	59.44



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,619.05	
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			1,619.05	
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)			1,619.05	
52	TOTAL FUND BALANCE/EQUITY			1,619.05	
53	TOTAL LIABILITIES AND FUND BALANCE			1,619.05	



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Balance Sheet

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)			1,612,156.47	
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			1,612,156.47	
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)			1,612,156.47	
52	TOTAL FUND BALANCE/EQUITY			1,612,156.47	
53	TOTAL LIABILITIES AND FUND BALANCE			1,612,156.47	



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Balance Sheet

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)		36.82		
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		36.82		
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)		36.82		
52	TOTAL FUND BALANCE/EQUITY		36.82		
53	TOTAL LIABILITIES AND FUND BALANCE		36.82		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise 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)				
41	Unrestricted Net Assets (940)				
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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service 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)				
41	Unrestricted Net Assets (940)				
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 Ctr Internal Service (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)				
41	Unrestricted Net Assets (940)				
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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,398.90	
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			1,398.90	
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)				
45	Assets Held in Trusts			1,398.90	
52	TOTAL FUND BALANCE/EQUITY			1,398.90	
53	TOTAL LIABILITIES AND FUND BALANCE			1,398.90	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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 (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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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	49,104.91	49,299.36
1190 Penalties and Interest on Taxes	1,216.59	661.23
1510 Interest Earnings	1,132.38	154.28
1900 Other Revenue from Local Sources	500.00	1,000.00
3110 Direct State Aid	690,306.75	732,806.21
3111 Quality Educator	100,361.05	99,214.83
3112 At Risk Student	12,145.62	13,061.06
3113 Indian Education For All	5,875.20	6,446.40
3114 American Indian Achievement Gap	55,800.00	59,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	41,440.32	55,291.32
3120 State Guaranteed Tax Base Aid	478,861.96	548,224.14
3444 State School Block Grant	6,983.29	7,036.36
3445 State Combined Fund School Block Grant	2,182.33	0.00
3460 Montana Oil and Gas Tax	85.76	80.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,445,996.16	1,573,075.99

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	897,239.03	828,164.42
2XX Personal Services - Employee Benefits	14,420.38	104,747.97
5XX Other Purchased Services	0.00	77,786.72
6XX Supplies and Materials	0.00	16,438.79
21XX Support Services - Students		
1XX Personal Services - Salaries	31,767.60	36,249.50
2XX Personal Services - Employee Benefits	0.00	223.23
222X Educational Media Services		
1XX Personal Services - Salaries	23,875.95	28,419.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	88,245.84	92,025.85
24XX Support Services - School Administration		
1XX Personal Services - Salaries	118,885.71	47,820.67
25XX Support Services - Business		
1XX Personal Services - Salaries	30,369.18	32,528.12
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	19,308.96	16,623.60
2XX Personal Services - Employee Benefits	0.00	1,300.00
4XX Purchased Property Services	0.00	100,478.86



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2008 Value	2009 Value
	280	Special Education - Local and State			
		1XXX Instruction			
			1XX Personal Services - Salaries	40,068.47	47,923.78
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	16,221.11	0.00
	329	State Miscellaneous Grants			
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	44,099.71
			2XX Personal Services - Employee Benefits	0.00	5,600.00
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction			
			1XX Personal Services - Salaries	47,862.22	0.00
	720	School Sponsored Athletics			
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	8,556.92	8,916.36
			2XX Personal Services - Employee Benefits	2,249.54	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	13,857.00	19,802.00
			2XX Personal Services - Employee Benefits	0.00	1,300.00
	910	Food Services			
		31XX Food Services			
			1XX Personal Services - Salaries	56,119.40	59,073.90
			2XX Personal Services - Employee Benefits	2,500.00	3,000.00
			6XX Supplies and Materials	0.00	2,682.04
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			1XX Personal Services - Salaries	34,432.59	0.00
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			<u>1,445,979.90</u>	<u>1,575,204.52</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						97,367.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,573,075.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,575,204.52	(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	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						95,239.38	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	30,732.30	39,687.65
1190 Penalties and Interest on Taxes	595.28	423.97
1510 Interest Earnings	0.00	34.94
2220 County On-Schedule Trans Reimb	28,459.53	27,784.80
3210 State On-Schedule Trans Reimb	28,459.53	27,784.80
3444 State School Block Grant	1,463.19	1,474.31
3460 Montana Oil and Gas Tax	39.52	63.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	89,749.35	97,253.87

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	79,933.12	85,901.83
4XX Purchased Property Services	3,452.24	3,221.23
5XX Other Purchased Services	5,496.96	3,985.50
6XX Supplies and Materials	1,117.68	6,891.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	90,000.00	100,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,996.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	97,253.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	100,000.00	(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)	2,250.07	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	51,203.85	51,136.19
1190 Penalties and Interest on Taxes	1,246.96	691.79
1510 Interest Earnings	4,601.89	1,772.07
3460 Montana Oil and Gas Tax	53.32	65.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,106.02	53,665.71

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	3,147.50	0.00
7XX Property and Equipment Acquisition	46,922.50	123,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,070.00	123,250.00

Schedule Of Changes Worksheet

Beginning Fund Balance	140,104.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,665.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	123,250.00	(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)	70,519.74	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2008 Value	2009 Value
4550 Federal Child Nutrition	191,936.70	186,396.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	191,936.70	186,396.18

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	7,179.49	7,469.21
4XX Purchased Property Services	3,431.05	5,747.42
5XX Other Purchased Services	1,710.31	2,464.80
6XX Supplies and Materials	171,612.99	170,681.75
810 Dues and Fees	32.00	33.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	183,965.84	186,396.18

Schedule Of Changes Worksheet

Beginning Fund Balance	8,882.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	186,396.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	186,396.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,882.59	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	32.21	13.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32.21	13.11

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	850.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13.11	(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)	863.49	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	447.64	143.40
2240 County Retirement Distribution	251,110.67	241,318.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	251,558.31	241,462.07

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	135,344.86	171,539.54
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	8,940.15	10,860.63
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,607.45	4,382.70
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	13,497.84	13,824.43
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	27,904.49	21,371.97
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,528.52	4,833.61
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,581.78	10,661.90
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	13,312.25	12,846.12
4XXX Facilities Acquisition and Construction Services		
2XX Personal Services - Employee Benefits	0.00	124.24
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,577.80	13,253.65
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,410.46	0.00
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	6,848.87
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,432.73	0.00
720 School Sponsored Athletics		
27XX Student Transportation Services		



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Program Function Object	2008 Value	2009 Value
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,325.96	1,453.43
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,783.08	4,331.35
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	9,449.91	10,349.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	251,697.28	286,681.50

Schedule Of Changes Worksheet

Beginning Fund Balance	51,753.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	241,462.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	286,681.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,534.28	(5)



Trustees' Financial Summary

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0425 Box Elder Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2009 Value
287 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	27,876.65
299 Title VII, Indian Education	
4130 Title VII Indian Education	76,011.00
329 Indian Student Achievement Grant	
3290 State - Other State Grants	9,490.00
365 State OTO Indian Education for All	
3650 OTO Indian Education for All	3,079.95
368 KEDS Ed Data Systems	
3680 K-12 Education Data Systems	1,027.23
410 SRS	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	25,143.00
420 ESEA Title I Capital Exp	
4940 Schoolwide Program	112,992.00
422 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	198,366.00
423 Title I, Part B, Subpart 1 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	50,701.94
428 Title I, Part G, Advanced Placement	
4390 Title I, Part G, School Improvement	311,204.00
430 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,398.99
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	550.00
434 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	69,708.00
435 Title V Part A	
4350 Title V, Part A, Innovative Programs	257.00
436 Character Education	
1900 Other Revenue from Local Sources	477.65
4360 Title V, Part D, Subpart 3, Character Education	62,000.00
436 Subtotal	62,477.65
465 Title I Achievement Award	
4650 Federal Miscellaneous Grants from OPI	25,000.00
471 GEAR UP	
4710 GEAR UP	31,675.14
760 ARRA - Impact Aid School Construction Formula	
7600 ARRA - Impact Aid, Formula Construction	86,068.00



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 1,101,026.55

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

PRC Program Function Object	2009 Value
287 Johnson O'Malley (JOM)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	23,577.67
2XX Personal Services - Employee Benefits	4,298.98
287 Subtotal	27,876.65
299 Title VII, Indian Education	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	74,201.43
2XX Personal Services - Employee Benefits	1,809.57
299 Subtotal	76,011.00
329 Indian Student Achievement Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	600.00
2XX Personal Services - Employee Benefits	93.18
3XX Purchased Professional and Technical Services	250.00
6XX Supplies and Materials	6,131.82
21XX Support Services - Students	
5XX Other Purchased Services	1,415.00
6XX Supplies and Materials	1,000.00
329 Subtotal	9,490.00
365 State OTO Indian Education for All	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,079.95
366 State OTO Weatherization & Deferred Maintenance	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	20,549.33
367 State OTO FullTime Kindergarten Startup	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,009.30
368 KEDS Ed Data Systems	
1XX Regular Education Programs - Elementary/Secondary	



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2009 Value
368 KEDS Ed Data Systems	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,027.23
410 SRS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	21,038.42
2XX Personal Services - Employee Benefits	4,104.58
410 Subtotal	25,143.00
420 ESEA Title I Capital Exp	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	84,460.29
2XX Personal Services - Employee Benefits	12,888.00
5XX Other Purchased Services	4,380.50
6XX Supplies and Materials	11,263.21
420 Subtotal	112,992.00
422 Title I, Part A, Improvement Grants	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	88,501.92
2XX Personal Services - Employee Benefits	48,744.02
3XX Purchased Professional and Technical Services	7,075.00
6XX Supplies and Materials	54,045.06
422 Subtotal	198,366.00
423 Title I, Part B, Subpart 1 Reading First	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	12,000.00
2XX Personal Services - Employee Benefits	1,863.60
5XX Other Purchased Services	19,279.43
6XX Supplies and Materials	17,558.91
423 Subtotal	50,701.94
428 Title I, Part G, Advanced Placement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	176,950.00
2XX Personal Services - Employee Benefits	68,891.54
3XX Purchased Professional and Technical Services	13,040.44



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2009 Value
428 Title I, Part G, Advanced Placement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	6,311.79
428 Subtotal	265,193.77
430 Title II Part A	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	7,346.11
2XX Personal Services - Employee Benefits	1,372.63
3XX Purchased Professional and Technical Services	580.25
6XX Supplies and Materials	100.00
430 Subtotal	9,398.99
431 Title II, Part D, Ed Technology	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	464.59
2XX Personal Services - Employee Benefits	85.41
431 Subtotal	550.00
434 21st Century Community Learning	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	46,456.00
2XX Personal Services - Employee Benefits	7,132.24
3XX Purchased Professional and Technical Services	933.00
5XX Other Purchased Services	273.17
6XX Supplies and Materials	14,913.59
434 Subtotal	69,708.00
435 Title V Part A	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	257.00
436 Character Education	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	26,226.37
2XX Personal Services - Employee Benefits	4,072.94
3XX Purchased Professional and Technical Services	7,361.35
5XX Other Purchased Services	9,013.21
6XX Supplies and Materials	15,326.13



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2009 Value
436 Subtotal	62,000.00
465 Title I Achievement Award	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	21,117.50
2XX Personal Services - Employee Benefits	3,882.50
465 Subtotal	25,000.00
470 Board of Crime Control Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	19,000.00
471 GEAR UP	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	907.18
6XX Supplies and Materials	654.01
21XX Support Services - Students	
1XX Personal Services - Salaries	23,213.93
2XX Personal Services - Employee Benefits	2,766.33
5XX Other Purchased Services	1,362.81
6XX Supplies and Materials	4,331.93
471 Subtotal	33,236.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,010,590.35



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						56,782.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,101,026.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,010,590.35	(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)						147,218.81	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
287 Johnson O'Malley (JOM)	27,876.65	27,876.65	0.00
299 Title VII, Indian Education	76,011.00	76,011.00	0.00
329 Indian Student Achievement Grant	9,490.00	9,490.00	0.00
365 State OTO Indian Education for All	3,079.95	3,079.95	0.00
366 State OTO Weatherization & Deferred Maintenance	0.00	20,549.33	-20,549.33
367 State OTO FullTime Kindergarten Startup	0.00	1,009.30	-1,009.30
368 KEDS Ed Data Systems	1,027.23	1,027.23	0.00
410 SRS	25,143.00	25,143.00	0.00
420 ESEA Title I Capital Exp	112,992.00	112,992.00	0.00
422 Title I, Part A, Improvement Grants	198,366.00	198,366.00	0.00
423 Title I, Part B, Subpart 1 Reading First	50,701.94	50,701.94	0.00
428 Title I, Part G, Advanced Placement	311,204.00	265,193.77	46,010.23
430 Title II Part A	9,398.99	9,398.99	0.00
431 Title II, Part D, Ed Technology	550.00	550.00	0.00
434 21st Century Community Learning	69,708.00	69,708.00	0.00
435 Title V Part A	257.00	257.00	0.00
436 Character Education	62,477.65	62,000.00	477.65
465 Title I Achievement Award	25,000.00	25,000.00	0.00
470 Board of Crime Control Grant	0.00	19,000.00	-19,000.00
471 GEAR UP	31,675.14	33,236.19	-1,561.05
760 ARRA - Impact Aid School Construction Formula	86,068.00	0.00	86,068.00
Total	<u>1,101,026.55</u>	<u>1,010,590.35</u>	<u>90,436.20</u>



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	190.02	31.58
1190 Penalties and Interest on Taxes	28.50	2.47
1510 Interest Earnings	9.34	4.21
3460 Montana Oil and Gas Tax	47.08	18.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	274.94	56.65

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

PRC Program Function Object	2008 Value	2009 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	171.42	275.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	171.42	275.17

Schedule Of Changes Worksheet

Beginning Fund Balance	275.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	275.17	(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)	56.65	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	63.37	24.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63.37	24.24

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

PRC Program Function Object	2008 Value	2009 Value
8XX Community Services Programs		
33XX Community Services		
6XX Supplies and Materials	0.00	71.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	71.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,665.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	71.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,619.05	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	48,310.22	20,217.04
1900 Other Revenue from Local Sources	34,530.00	5,431.13
4820 Federal Impact Aid - Title VIII	1,465,766.92	1,663,507.98
9710 Residual Equity Transfers In	252,434.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,801,041.64	1,689,156.15

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	237,880.70	234,001.17
2XX Personal Services - Employee Benefits	391,670.64	260,819.97
3XX Purchased Professional and Technical Services	8,095.00	4,657.70
4XX Purchased Property Services	2,443.29	3,419.60
5XX Other Purchased Services	2,785.32	62,565.17
6XX Supplies and Materials	92,932.25	107,727.21
7XX Property and Equipment Acquisition	22,415.00	9,400.00
8XX Other Expenditures	4,077.07	11,274.91
21XX Support Services - Students		
1XX Personal Services - Salaries	27,968.98	37,836.40
5XX Other Purchased Services	2,084.37	111.15
6XX Supplies and Materials	100.00	913.68
222X Educational Media Services		
6XX Supplies and Materials	4,407.25	4,159.97
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	3,042.50	10,068.24
4XX Purchased Property Services	1,000.00	0.00
5XX Other Purchased Services	125,940.07	37,264.15
6XX Supplies and Materials	13,148.22	4,595.83
810 Dues and Fees	13,466.56	8,794.25
24XX Support Services - School Administration		
1XX Personal Services - Salaries	91,798.58	61,244.22
2XX Personal Services - Employee Benefits	2,634.11	0.00
3XX Purchased Professional and Technical Services	18,525.02	3,127.95
4XX Purchased Property Services	1,034.49	1,772.75
5XX Other Purchased Services	8,565.31	11,564.49
6XX Supplies and Materials	14,791.27	7,180.83
810 Dues and Fees	2,005.00	977.02
25XX Support Services - Business		
1XX Personal Services - Salaries	200.00	0.00



Trustees' Financial Summary

FY2008-09

Submit ID: 0425-69224746

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2008 Value	2009 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services	802.63	6,527.16
			5XX Other Purchased Services	8,227.99	13,584.67
			6XX Supplies and Materials	4,528.79	4,340.19
			810 Dues and Fees	3,710.00	1,410.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	48,585.68	55,521.80
			3XX Purchased Professional and Technical Services	15,642.38	20,976.45
			440 Bldg & Grounds Repair and Main Services	21,031.54	0.00
			460 Bldg & Grounds Minor Construction Services	3,821.80	0.00
			4XX Purchased Property Services	141,288.36	165,464.47
			5XX Other Purchased Services	49,677.79	52,646.86
			6XX Supplies and Materials	124,480.26	55,448.06
			7XX Property and Equipment Acquisition	28,813.00	69,282.59
			810 Dues and Fees	1,028.75	1,903.00
			8XX Other Expenditures	853.90	13,263.00
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	9,651.76	0.00
			4XX Purchased Property Services	1,383.58	168.90
			5XX Other Purchased Services	0.00	232.53
			6XX Supplies and Materials	38,908.25	6,446.43
		4XXX	Facilities Acquisition and Construction Services		
			1XX Personal Services - Salaries	0.00	800.00
			7XX Property and Equipment Acquisition	38,684.25	11,708.00
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	25,704.76	38,235.40
			3XX Purchased Professional and Technical Services	75.00	0.00
			4XX Purchased Property Services	245.00	0.00
			5XX Other Purchased Services	5,850.26	983.84
			6XX Supplies and Materials	12,013.50	4,510.13
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Coopera	4,558.12	5,168.12
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services	2,035.41	5,273.87
			6XX Supplies and Materials	10,047.41	2,457.26
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	18,551.69	12,114.75
			4XX Purchased Property Services	2,948.66	0.00
			5XX Other Purchased Services	408.58	1,166.39
			6XX Supplies and Materials	338.18	1,862.63



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Program Function Object	2008 Value	2009 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
810 Dues and Fees	1,217.50	675.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	600.00	7,975.00
2XX Personal Services - Employee Benefits	0.00	724.41
4XX Purchased Property Services	1,473.66	997.15
5XX Other Purchased Services	1,520.50	525.00
6XX Supplies and Materials	90,739.62	85,283.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,812,459.56	1,531,152.74

Schedule Of Changes Worksheet

Beginning Fund Balance	1,454,153.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,689,156.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,531,152.74	(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)	1,612,156.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	26.37	4.75
3281 State Technology Aid	1,671.48	3,959.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,697.85	3,964.31

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	747.30
6XX Supplies and Materials	1,945.42	3,386.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,945.42	4,134.18

Schedule Of Changes Worksheet

Beginning Fund Balance	169.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,964.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,134.18	(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)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	200.76	7.87
3445 State Combined Fund School Block Grant	0.00	2,198.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	200.76	2,206.79

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	5,687.73	2,370.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,687.73	2,370.73

Schedule Of Changes Worksheet

Beginning Fund Balance	200.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,206.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,370.73	(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)		36.82 (5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2008 Value	2009 Value
1700 Student Extracurricular Activity Receipts	110.64	83.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	110.64	83.70

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	120.65	94.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	120.65	94.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,409.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	94.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,398.90	(5)



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**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	40,692.00	42,008.55
XX	39X 1XXX 112	Certified Teacher Staff Salaries	47,862.22	44,099.71
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,271,674.22	1,331,145.72
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	42,481.87	29,456.49
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	35.00	2,015.11
XX	XXX 26XX 41X	Energy Utility Services	127,605.22	206,316.96
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	38,684.25	11,708.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	46,989.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	46,989.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	15,660.96
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	67,663.76
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	96,821.27
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, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2011 Maximum Budget: 75%



Trustees' Financial Summary

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0425 Box Elder Elem

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	47,923.78	0.00	0.00	38,235.40	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	983.84	
280	1XXX	6XX	0.00	0.00	0.00	4,510.13	
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	5,168.12	
Totals			47,923.78	0.00	0.00	48,897.49	96,821.27

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 FY09.



Trustees' Financial Summary

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0425 Box Elder Elem

**** Recalculated ****

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

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	17,539.00	0.00	2,501,287.50
Machinery and Equipment	682,996.00	76,862.50	209,603.00	132,486.50	836,975.00
Totals at Historical Cost	3,196,669.50	76,862.50	227,142.00	132,486.50	3,368,187.50
Less Accumulated Depreciation For:					
Improvement Accum	3,500.50	0.00	0.00	0.00	3,500.50
Building Accum	697,234.86	0.00	57,669.63	0.00	754,904.49
Machinery and Equipment Accum	496,314.77	0.00	84,889.00	131,513.00	449,690.77
Total Accumulated Depreciation	1,197,050.13	0.00	142,558.63	131,513.00	1,208,095.76
Governmental Activities, Capital Assets, net	1,999,619.37	76,862.50	84,583.37	973.50	2,160,091.74

* 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 FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	71,848.67	0.00	0.00
General Administration (23XX)	2,751.45	0.00	0.00
School Administration (24XX)	940.00	0.00	0.00
Operations and Maintenance (26XX)	10,332.39	0.00	0.00
Transportation (27XX)	35,800.47	0.00	0.00
Food Service (31XX)	4,252.31	0.00	0.00
Extracurricular (34XX, 35XX)	16,436.16	0.00	0.00
Unallocated	197.02	0.00	0.00
Total Depreciation for FY2009	142,558.47	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Compensated Absences	184,060.59	0.00	0.00	123,719.24	60,341.35	0.00	60,341.35
Total Governmental Activity Long-Term Liabilities	184,060.59	0.00	0.00	123,719.24	60,341.35	0.00	60,341.35

* 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.