



Trustees' Financial Summary

FY2005-06

Submit ID: 0425-86283089

21 Hill County

**** Recalculated ****

0425 Box Elder Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk Alvina Friede

Phone #: (406) 352-4195

(Signature)

(Date)

Chair, Board of Trustees Ernest Friede

(Signature)

(Date)

County Superintendent Shirley Isbell

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY06 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
100	Prior Period Adjustment	LOCAL	210425100	
101	Residual Equity Transfer	LOCAL	210425101	
600	Bear Paw Sub Grant	LOCAL		
610	Indian Ed For All	STATE	2104254606	
620	Tobacco Prevention	STATE	2104259806	
630	Gifted and Talented	STATE	2104251305	State
640	Energy Cost Relief	STATE	1153630	
650	Small Rural Schools	FEDERAL	S358A050827	84.358A
660	ESEA Title I Part A	STATE	2104253106	
670	Title I Improvement	STATE	2104253706	
680	Title I Improvement 04-05	STATE	2104253705	
690	ESEA Title I Part B Reading 1st	FEDERAL	2104253506	84.357
700	ESEA Title I Part B 04-05 Reading 1st	FEDERAL	2104253505	84.357A
710	Title II, Part A	STATE	2104251406	
720	Title II, Part D	STATE	2104256006	
730	Title III	STATE	210425	
740	Title IV Drug Free	STATE	2104251606	
750	Title IV, Part B 21st Century	FEDERAL	2104251706	84.287
760	Title V, Part A	STATE	2104253906	
770	Character Education Carryover	STATE	2104256105	
780	Character Ed (HR2) Reg 05-06 Grant	STATE	2104256106	
790	Gear Up Carryover	STATE	600.004	
800	Gear Up Reg 05-06 Grant	STATE	610.002	
810	Johnson O'Malley (JOM)	FEDERAL	10760096	15.130
820	Title VII	FEDERAL	B060A050574	84.060
830	Impact Aid Construction	FEDERAL	S041C030071	84.041C
910	Budget Amendment			



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	94,188.15	6,220.13	78,447.14	21,763.87
02	Taxes Receivable - Real and Personal (120-149)	6,380.17	3,137.80	6,721.42	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	403.43			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	100,971.75	9,357.93	85,168.56	21,763.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,783.60	3,137.80	6,721.42	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,783.60	3,137.80	6,721.42	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	94,188.15	6,220.13	78,447.14	21,763.87
52	TOTAL FUND BALANCE/EQUITY	94,188.15	6,220.13	78,447.14	21,763.87
53	TOTAL LIABILITIES AND FUND BALANCE	100,971.75	9,357.93	85,168.56	21,763.87



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	782.45	50,900.18	281,358.46	91.24
02	Taxes Receivable - Real and Personal (120-149)				209.51
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			13,562.03	
06	Other Current Assets (190-210)			59,310.63	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	782.45	50,900.18	354,231.12	300.75
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			6,503.36	
24	Other Current Liabilities (621-679)			27,762.92	
25	Deferred Revenue (680)			38,606.38	209.51
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			72,872.66	209.51
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	782.45	50,900.18	281,358.46	91.24
52	TOTAL FUND BALANCE/EQUITY	782.45	50,900.18	281,358.46	91.24
53	TOTAL LIABILITIES AND FUND BALANCE	782.45	50,900.18	354,231.12	300.75



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,499.89	
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			5,499.89	
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)			5,499.89	
52	TOTAL FUND BALANCE/EQUITY			5,499.89	
53	TOTAL LIABILITIES AND FUND BALANCE			5,499.89	



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,052,479.11	
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			1,052,479.11	
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)			1,052,479.11	
52	TOTAL FUND BALANCE/EQUITY			1,052,479.11	
53	TOTAL LIABILITIES AND FUND BALANCE			1,052,479.11	



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	416.08	5,445.20		
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	416.08	5,445.20		
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)	416.08	5,445.20		
52	TOTAL FUND BALANCE/EQUITY	416.08	5,445.20		
53	TOTAL LIABILITIES AND FUND BALANCE	416.08	5,445.20		



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



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,416.44	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,416.44	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY			1,416.44	
53	TOTAL LIABILITIES AND FUND BALANCE			1,416.44	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	45,560.69	81,880.48		
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	45,560.69	81,880.48		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	45,560.69	81,880.48		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	45,560.69	81,880.48		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	45,560.69	81,880.48		



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



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



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01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	47,208.58	48,417.82
1190	Penalties and Interest on Taxes	227.21	112.59
1510	Interest Earnings	433.31	649.46
1900	Other Revenue from Local Sources	297.02	75.00
3110	Direct State Aid	513,034.72	584,145.33
3115	State Spec Ed Allowable Cost Pymt to Districts	35,999.61	34,816.21
3120	State Guaranteed Tax Base Aid	359,081.25	397,874.25
3440	State HB20/SB417 Prop Tax Reimb	1,260.21	891.36
3444	State School Block Grant	6,826.46	6,878.34
3460	Montana Oil and Gas Tax	3.85	13.15

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

964,372.22 1,073,873.51

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	590,333.75	619,266.40
2XX	Personal Services - Employee Benefits	34,292.47	23,039.40
21XX	Support Services - Students		
1XX	Personal Services - Salaries	38,999.10	29,068.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	32,650.60	33,492.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	77,590.59	84,298.43
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	35,224.16	95,537.46
2XX	Personal Services - Employee Benefits	220.44	0.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	24,943.06	26,501.68
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	19,220.83	22,606.92
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	32,304.90	11,342.63
2XX	Personal Services - Employee Benefits	2,200.00	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	10,667.72	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value	
280	Special Education - Local and State					
390	State Career & Technical Ed Entitlement - Undistributed					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	10,921.00	50,557.14	
720	School Sponsored Athletics					
	27XX	Student Transportation Services				
		1XX	Personal Services - Salaries	4,541.67	5,869.91	
	35XX	Extracurricular - Athletics				
		1XX	Personal Services - Salaries	20,115.12	7,807.88	
910	Food Services					
	31XX	Food Services				
		1XX	Personal Services - Salaries	36,825.46	35,745.15	
		2XX	Personal Services - Employee Benefits	2,400.00	2,300.00	
999	Undistributed					
	9999	Undistributed				
		892	Material Prior Period Expenditure Adjustments	0.00	706.79	
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	28,720.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>973,450.87</u>	<u>1,076,859.94</u>	



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						97,174.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,073,873.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,076,859.94	(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)						94,188.15	(5)



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0425 Box Elder Elem

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	18,714.43	26,009.34
1190 Penalties and Interest on Taxes	103.06	51.81
1510 Interest Earnings	0.81	10.54
1900 Other Revenue from Local Sources	0.00	361.48
2220 County On-Schedule Trans Reimb	26,177.84	27,794.00
3210 State On-Schedule Trans Reimb	26,177.86	27,794.00
3440 State HB20/SB417 Prop Tax Reimb	504.72	482.19
3444 State School Block Grant	1,430.33	1,441.20
3460 Montana Oil and Gas Tax	1.55	6.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73,110.60	83,950.79

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	72,709.57	75,467.66
2XX Personal Services - Employee Benefits	2,970.25	2,700.00
4XX Purchased Property Services	895.79	0.00
5XX Other Purchased Services	634.46	3,200.00
6XX Supplies and Materials	789.93	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	78,000.00	81,367.66



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0425 Box Elder Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,637.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						83,950.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						81,367.66	(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)						6,220.13	(5)



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0425 Box Elder Elem

11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	49,362.36	52,064.19
1190	Penalties and Interest on Taxes	163.85	117.70
1510	Interest Earnings	504.35	1,932.96
3440	State HB20/SB417 Prop Tax Reimb	1,336.85	959.03
3445	State Combined Fund School Block Grant	2,133.32	2,149.53
3460	Montana Oil and Gas Tax	4.09	14.03

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		53,504.82	57,237.44
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	40,837.50

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	40,837.50
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Schedule of Changes Worksheet

Beginning Fund Balance				62,047.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				57,237.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				40,837.50	(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)				78,447.14	(5)



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0425 Box Elder Elem

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
3220	State Food Services Match	448.60	0.00
4550	Federal Child Nutrition	114,165.49	140,389.41
4555	School Foods Summer Program - 10.559	4,261.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		118,875.09	140,389.41

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	15,533.45	28,834.76
	4XX Purchased Property Services	252.70	4,572.07
	5XX Other Purchased Services	1,077.91	3,007.32
	6XX Supplies and Materials	54,140.69	129,207.09
	810 Dues and Fees	0.00	874.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		71,004.75	166,495.88

Schedule of Changes Worksheet

Beginning Fund Balance		47,870.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		140,389.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		166,495.88	(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)		21,763.87	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	15.17	28.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15.17	28.18

Schedule of Changes Worksheet

Beginning Fund Balance	754.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	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)	782.45	(5)



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0425 Box Elder Elem

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	810.69	579.33
2240 County Retirement Distribution	147,343.35	199,334.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	148,154.04	199,914.32

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	89,297.46	91,839.73
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,965.65	4,295.21
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,968.10	5,137.22
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,889.43	12,811.44
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,287.94	24,249.47
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,713.37	3,954.56
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,772.61	17,751.57
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	12,345.20	11,083.91
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,122.27	7,338.38
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,587.21	1,221.37
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	62.24	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,699.13	7,872.12



Trustees' Financial Summary

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0425 Box Elder Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	704.80	1,038.50
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,666.45	2,109.86
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	7,576.08	9,204.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>159,657.94</u>	<u>199,908.20</u>

Schedule of Changes Worksheet

Beginning Fund Balance					50,894.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					199,914.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					199,908.20	(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)					50,900.18	(5)



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0425 Box Elder Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
100 Prior Period Adjustment	
4650 Federal Miscellaneous Grants from OPI	269,996.46
600 Bear Paw Sub Grant	
5700 Resources Transferred from Other School Districts or Cooperatives	13,824.00
610 Indian Ed For All	
3290 State - Other State Grants	9,022.44
620 Tobacco Prevention	
3290 State - Other State Grants	657.00
640 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	3,398.28
650 Small Rural Schools	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	18,194.73
660 ESEA Title I Part A	
4200 Title I, Part A, Improving Basic Programs	146,860.00
670 Title I Improvement	
4220 Title I, Part A, Improvement Grants	17,988.63
680 Title I Improvement 04-05	
4220 Title I, Part A, Improvement Grants	20,613.91
690 ESEA Title I Part B Reading 1st	
4230 Title I, Part B, Subpart 1, Reading First	124,709.00
700 ESEA Title I Part B 04-05 Reading 1st	
4230 Title I, Part B, Subpart 1, Reading First	2,446.13
710 Title II, Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,335.00
720 Title II, Part D	
4310 Title II, Part D, Educational Technology	1,092.00
730 Title III	
1900 Other Revenue from Local Sources	9,938.35
740 Title IV Drug Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,392.00
750 Title IV, Part B 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	114,514.00
760 Title V, Part A	
4350 Title V, Part A, Innovative Programs	1,791.00
770 Character Education Carryover	
4360 Title V, Part D, Subpart 3, Character Education	11,373.02



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
780 Character Ed (HR2) Reg 05-06 Grant	
4360 Title V, Part D, Subpart 3, Character Education	55,777.22
790 Gear Up Carryover	
4700 Federal Miscellaneous Grants from other State Agencies	22,140.00
800 Gear Up Reg 05-06 Grant	
4710 GEAR UP	17,463.79
810 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	19,089.01
820 Title VII	
4130 Title VII Indian Education	63,054.00
830 Impact Aid Construction	
4100 Federal Miscellaneous Grants - Direct from Feds	4,702.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	969,372.85

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

PRC Program Function Object	2006 Value
600 Bear Paw Sub Grant	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	11,970.36
2XX Personal Services - Employee Benefits	1,853.64
	13,824.00
600 Subtotal	
610 Indian Ed For All	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	4,075.00
2XX Personal Services - Employee Benefits	634.44
3XX Purchased Professional and Technical Services	300.00
5XX Other Purchased Services	1,695.03
6XX Supplies and Materials	2,317.97
	9,022.44
610 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
620 Tobacco Prevention	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	657.00
640 Energy Cost Relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,398.28
650 Small Rural Schools	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	15,835.33
2XX Personal Services - Employee Benefits	2,359.40
650 Subtotal	18,194.73
660 ESEA Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	109,752.97
2XX Personal Services - Employee Benefits	16,264.77
3XX Purchased Professional and Technical Services	8,645.76
5XX Other Purchased Services	2,854.62
6XX Supplies and Materials	9,341.88
660 Subtotal	146,860.00
670 Title I Improvement	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	3,100.00
2XX Personal Services - Employee Benefits	482.67
3XX Purchased Professional and Technical Services	6,672.36
5XX Other Purchased Services	1,894.95
6XX Supplies and Materials	5,838.65
670 Subtotal	17,988.63



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
680 Title I Improvement 04-05	
421 Title I, Part A, Accountability	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,398.17
6XX Supplies and Materials	19,215.74
	20,613.91
680 Subtotal	20,613.91
690 ESEA Title I Part B Reading 1st	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	58,497.83
2XX Personal Services - Employee Benefits	9,239.80
3XX Purchased Professional and Technical Services	500.00
5XX Other Purchased Services	13,527.43
6XX Supplies and Materials	20,443.94
7XX Property and Equipment Acquisition	22,500.00
	124,709.00
690 Subtotal	124,709.00
700 ESEA Title I Part B 04-05 Reading 1st	
424 Title I, Part B, Subpart 3, Even Start	
1XXX Instruction	
5XX Other Purchased Services	2,446.13
710 Title II, Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	6,400.00
2XX Personal Services - Employee Benefits	996.48
3XX Purchased Professional and Technical Services	6,460.00
5XX Other Purchased Services	1,238.52
6XX Supplies and Materials	3,240.00
	18,335.00
710 Subtotal	18,335.00
720 Title II, Part D	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	450.00
2XX Personal Services - Employee Benefits	70.05



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	390.74
6XX Supplies and Materials	181.21
	1,092.00
720 Subtotal	1,092.00
730 Title III	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
1XX Personal Services - Salaries	1,450.00
2XX Personal Services - Employee Benefits	216.05
6XX Supplies and Materials	8,272.30
	9,938.35
730 Subtotal	9,938.35
740 Title IV Drug Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,196.00
6XX Supplies and Materials	1,196.00
	2,392.00
740 Subtotal	2,392.00
750 Title IV, Part B 21st Century	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	63,004.31
2XX Personal Services - Employee Benefits	7,815.69
3XX Purchased Professional and Technical Services	5,303.00
4XX Purchased Property Services	13,401.60
5XX Other Purchased Services	2,781.00
6XX Supplies and Materials	22,208.40
	114,514.00
750 Subtotal	114,514.00
760 Title V, Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,791.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
770 Character Education Carryover	
436 Title V, Part D, Subpart 3, Character Education	
1XXX Instruction	
3XX Purchased Professional and Technical Services	4,775.00
5XX Other Purchased Services	2,957.55
6XX Supplies and Materials	3,640.47
	11,373.02
770 Subtotal	11,373.02
780 Character Ed (HR2) Reg 05-06 Grant	
436 Title V, Part D, Subpart 3, Character Education	
1XXX Instruction	
1XX Personal Services - Salaries	29,972.37
2XX Personal Services - Employee Benefits	4,429.06
3XX Purchased Professional and Technical Services	2,800.00
5XX Other Purchased Services	7,336.91
6XX Supplies and Materials	11,238.88
	55,777.22
780 Subtotal	55,777.22
790 Gear Up Carryover	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	12,424.00
2XX Personal Services - Employee Benefits	1,988.00
5XX Other Purchased Services	6,596.00
6XX Supplies and Materials	1,132.00
	22,140.00
790 Subtotal	22,140.00
800 Gear Up Reg 05-06 Grant	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	8,381.41
2XX Personal Services - Employee Benefits	380.78
5XX Other Purchased Services	7,125.59
6XX Supplies and Materials	1,576.01
	17,463.79
800 Subtotal	17,463.79



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
810 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	16,181.93
2XX Personal Services - Employee Benefits	2,907.08
	19,089.01
810 Subtotal	19,089.01
820 Title VII	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	54,608.09
2XX Personal Services - Employee Benefits	8,445.91
	63,054.00
820 Subtotal	63,054.00
830 Impact Aid Construction	
410 Miscellaneous Federal Grants Direct from Feds	
4XXX Facilities Acquisition and Construction Services	
6XX Supplies and Materials	4,702.88
	4,702.88
	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	699,376.39



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					11,362.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					969,372.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					699,376.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					281,358.46	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Prior Period Adjustment	269,996.46	0.00	269,996.46
600 Bear Paw Sub Grant	13,824.00	13,824.00	0.00
610 Indian Ed For All	9,022.44	9,022.44	0.00
620 Tobacco Prevention	657.00	657.00	0.00
640 Energy Cost Relief	3,398.28	3,398.28	0.00
650 Small Rural Schools	18,194.73	18,194.73	0.00
660 ESEA Title I Part A	146,860.00	146,860.00	0.00
670 Title I Improvement	17,988.63	17,988.63	0.00
680 Title I Improvement 04-05	20,613.91	20,613.91	0.00
690 ESEA Title I Part B Reading 1st	124,709.00	124,709.00	0.00
700 ESEA Title I Part B 04-05 Reading 1st	2,446.13	2,446.13	0.00
710 Title II, Part A	18,335.00	18,335.00	0.00
720 Title II, Part D	1,092.00	1,092.00	0.00
730 Title III	9,938.35	9,938.35	0.00
740 Title IV Drug Free	2,392.00	2,392.00	0.00
750 Title IV, Part B 21st Century	114,514.00	114,514.00	0.00
760 Title V, Part A	1,791.00	1,791.00	0.00
770 Character Education Carryover	11,373.02	11,373.02	0.00
780 Character Ed (HR2) Reg 05-06 Grant	55,777.22	55,777.22	0.00
790 Gear Up Carryover	22,140.00	22,140.00	0.00
800 Gear Up Reg 05-06 Grant	17,463.79	17,463.79	0.00
810 Johnson O'Malley (JOM)	19,089.01	19,089.01	0.00



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0425 Box Elder Elem

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
820 Title VII	63,054.00	63,054.00	0.00
830 Impact Aid Construction	4,702.88	4,702.88	0.00
Total	<u>969,372.85</u>	<u>699,376.39</u>	<u>269,996.46</u>



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17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	1,780.00	1,650.58
1190 Penalties and Interest on Taxes	4.70	3.75
3440 State HB20/SB417 Prop Tax Reimb	48.73	30.32
3460 Montana Oil and Gas Tax	0.15	0.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,833.58	1,685.12

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

PRC Program Function Object	2005 Value	2006 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,554.05	1,291.15
2XX Personal Services - Employee Benefits	304.98	277.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,859.03	1,568.43

Schedule of Changes Worksheet

Beginning Fund Balance	-25.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,685.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,568.43	(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)		91.24 (5)



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**** Recalculated ****

0425 Box Elder Elem

20 - Lease-Rental Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	167.95	315.75
1915	Dormitory Charges	37.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>205.45</u>	<u>315.75</u>

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

PRC Program Function Object		2005 Value	2006 Value
8XX	Community Services Programs		
33XX	Community Services		
6XX	Supplies and Materials	0.00	3,310.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>3,310.99</u>

Schedule of Changes Worksheet

Beginning Fund Balance				8,495.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				315.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,310.99	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				5,499.89	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
5200 Sale or Compensation for Loss of Assets	68,411.79	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68,411.79	0.00

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	68,411.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	68,411.79

Schedule of Changes Worksheet

Beginning Fund Balance	68,411.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	68,411.79	(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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26 - Impact Aid Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	24,671.40	33,480.95
1900 Other Revenue from Local Sources	84,060.46	43,285.77
4820 Federal Impact Aid - Title VIII	884,235.44	1,276,610.26
6100 Material Prior Period Revenue Adjustments	0.00	11,393.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	992,967.30	1,364,770.30

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	90,033.69	83,516.24
2XX Personal Services - Employee Benefits	240,054.06	284,155.60
3XX Purchased Professional and Technical Services	7,131.22	4,648.35
4XX Purchased Property Services	1,419.09	3,166.69
5XX Other Purchased Services	4,206.29	11,638.80
6XX Supplies and Materials	115,799.87	118,921.58
7XX Property and Equipment Acquisition	12,917.00	0.00
810 Dues and Fees	1,441.66	1,846.00
21XX Support Services - Students		
5XX Other Purchased Services	2,665.25	1,937.84
6XX Supplies and Materials	106.18	2,103.71
222X Educational Media Services		
5XX Other Purchased Services	0.00	13.58
6XX Supplies and Materials	988.78	2,973.01
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	4,258.00	4,776.20
4XX Purchased Property Services	1,000.00	818.43
5XX Other Purchased Services	64,513.88	46,229.62
6XX Supplies and Materials	36,679.47	6,332.96
810 Dues and Fees	8,877.61	11,459.94
24XX Support Services - School Administration		
1XX Personal Services - Salaries	23,970.52	66,411.50
2XX Personal Services - Employee Benefits	2,266.47	0.00
3XX Purchased Professional and Technical Services	3,846.35	32,779.04
4XX Purchased Property Services	1,372.88	1,502.09
5XX Other Purchased Services	15,673.32	25,082.22
6XX Supplies and Materials	10,763.45	12,014.94
7XX Property and Equipment Acquisition	5,835.50	0.00
810 Dues and Fees	2,284.23	2,560.50



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	0.00	70.00
		3XX	Purchased Professional and Technical Services	9,697.59	458.50
		4XX	Purchased Property Services	321.43	0.00
		5XX	Other Purchased Services	4,885.20	6,954.76
		6XX	Supplies and Materials	7,081.37	2,886.52
		810	Dues and Fees	5,101.81	2,787.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	8,045.28	63,470.42
		2XX	Personal Services - Employee Benefits	440.79	0.00
		3XX	Purchased Professional and Technical Services	48,799.01	13,250.35
		440	Bldg & Grounds Repair and Main Services	43,212.11	21,329.48
		460	Bldg & Grounds Minor Construction Services	12,457.50	3,154.08
		4XX	Purchased Property Services	86,673.92	75,464.74
		5XX	Other Purchased Services	31,673.70	33,001.78
		6XX	Supplies and Materials	60,292.83	84,943.41
		7XX	Property and Equipment Acquisition	12,804.18	0.00
		810	Dues and Fees	32.00	2,959.43
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	13,790.25	0.00
		2XX	Personal Services - Employee Benefits	737.12	1,878.61
		4XX	Purchased Property Services	1,119.34	0.00
		5XX	Other Purchased Services	2,032.77	806.00
		6XX	Supplies and Materials	4,239.24	31,241.29
	4XXX	Facilities Acquisition and Construction Services			
		6XX	Supplies and Materials	7,833.24	0.00
		7XX	Property and Equipment Acquisition	616,427.56	69,052.05
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	1,960.00	44,620.99
		2XX	Personal Services - Employee Benefits	185.46	0.00
		4XX	Purchased Property Services	2,785.39	0.00
		5XX	Other Purchased Services	792.15	432.28
		6XX	Supplies and Materials	5,721.00	1,474.79
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		4XX	Purchased Property Services	0.00	66.75
		6XX	Supplies and Materials	3,745.18	1,094.81



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
710	School Sponsored	Extracurricular	Activities		
	34XX	Extracurricular -	Activities		
		5XX	Other Purchased Services	2,907.31	461.92
		6XX	Supplies and Materials	778.54	3,338.00
720	School Sponsored	Athletics			
	27XX	Student Transportation	Services		
		2XX	Personal Services - Employee Benefits	110.16	0.00
	35XX	Extracurricular -	Athletics		
		1XX	Personal Services - Salaries	6,679.00	9,860.50
		2XX	Personal Services - Employee Benefits	747.26	0.00
		5XX	Other Purchased Services	1,698.38	1,036.11
		6XX	Supplies and Materials	2,447.43	868.36
		810	Dues and Fees	2,477.95	0.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	1,056.00	974.00
		2XX	Personal Services - Employee Benefits	38.83	0.00
		4XX	Purchased Property Services	641.32	638.63
		5XX	Other Purchased Services	594.30	366.75
		6XX	Supplies and Materials	92,469.48	67,279.36
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	6,345.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,763,638.15</u>	<u>1,277,456.78</u>



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26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance					965,165.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,364,770.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,277,456.78	(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)					1,052,479.11	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
3281 State Technology Aid	4,914.90	7,637.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,914.90	7,637.15

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

PRC Program Function Object	2005 Value	2006 Value
410 Miscellaneous Federal Grants Direct from Feds 1XXX Instruction 6XX Supplies and Materials	4,215.34	11,033.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,215.34	11,033.29

Schedule of Changes Worksheet

Beginning Fund Balance	3,812.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,637.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,033.29	(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)		416.08 (5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	103.69	202.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	103.69	202.66

Schedule of Changes Worksheet

Beginning Fund Balance	5,242.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	202.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,445.20	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue		2005 Value	2006 Value
1700	Student Extracurricular Activity Receipts	0.00	403.42
6100	Material Prior Period Revenue Adjustments	0.00	677.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	1,080.65

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

PRC Program Function Object	2005 Value	2006 Value	
7XX Extracurricular Athletics and Activities			
3XXX Operation of Non-Educational Services			
XXX Student Extracurricular	0.00	462.30	
999 Undistributed			
9999 Undistributed			
892 Material Prior Period Expenditure Adjustments	0.00	474.45	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	936.75

Schedule of Changes Worksheet

Beginning Fund Balance	1,272.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,080.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	936.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,416.44	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	43,929.79
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	50,557.14
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	846,444.52	810,632.99
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	1,888.72	12,542.79
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,527.60	0.00
XX	XXX 26XX	41X Energy Utility Services	79,974.34	0.00
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	1,647,602.52	0.00
XX	XXX 4XXX	73X Major Equipment-New	5,399.91	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	34,816.21
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	34,816.21

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,603.73
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	50,134.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	57,870.69
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	11,342.63	0.00	0.00	44,620.99	
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	432.28	
280	1XXX	6XX	0.00	0.00	0.00	1,474.79	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			11,342.63	0.00	0.00	46,528.06	57,870.69



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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 FY06.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	3,500.00	0.00	26,425.00	0.00	29,925.00
Buildings	2,473,897.50	0.00	9,851.00	0.00	2,483,748.50
Machinery And Equipment	541,066.50	0.00	54,827.00	0.00	595,893.50
Totals at historical cost	3,018,464.00	0.00	91,103.00	0.00	3,109,567.00
Less Accumulated depreciation for:					
Improvement Accum	0.00	0.00	1,321.00	0.00	1,321.00
Building Accum	527,733.48	54,982.50	1,518.00	0.00	584,233.98
Machinery And Equipment Accum	333,952.77	47,626.00	6,785.00	0.00	388,363.77
Total accumulated depreciation	861,686.25	102,608.50	9,624.00	0.00	973,918.75
Governmental activities, capital assets, net	2,156,777.75	-102,608.50	81,479.00	0.00	2,135,648.25

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

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

Depreciation by Function for FY2006	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	53,103.97	0.00	0.00
General Administration (23XX)	2,597.33	0.00	0.00
Operations and Maintenance (26XX)	3,633.90	0.00	0.00
Transportation (27XX)	36,573.25	0.00	0.00
Food Service (31XX)	3,629.78	0.00	0.00
Extracurricular (34XX, 35XX)	11,176.00	0.00	0.00
Unallocated	1,518.27	0.00	0.00
Total Depreciation for FY2006	112,232.50	0.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	126,628.27	28,900.75	0.00	82,720.19	72,808.83	36,511.42	36,297.41
Loans	17,470.01	0.00	0.00	17,470.01	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	144,098.28	28,900.75	0.00	100,190.20	72,808.83	36,511.42	36,297.41

* 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.