



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County

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

0426 Box Elder H S

### 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.**



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County

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

0426 Box Elder H S

PRC	Title	Project Type	Project Number	CFDA #
100	Prior Period Adjustment	LOCAL	210426100	
101	Residual Equity Transfer	LOCAL	210426101	
840	Energy Cost Relief	STATE	2153630	
850	Small Rural Schools	FEDERAL	S358A050832	84.358A
860	Carol White Reg Grant 04-05	FEDERAL	Q215F040283	84.215F
870	Carol White Match 04-05	LOCAL		
880	Carol White Reg Grant 05-06	FEDERAL	Q215F050283	84.215
890	Carol White Match 05-06	LOCAL		
891	Carl Perkins	STATE	2104268106BG	
892	Drop Out Prevention	STATE	2104264406	
893	VOED	STATE	SC0571	
910	Budget Amendment			



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		5,526.36	71,122.87	
02	Taxes Receivable - Real and Personal (120-149)	3,281.83	2,816.96	6,525.41	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,281.83</b>	<b>8,343.32</b>	<b>77,648.28</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,281.83	2,816.96	6,525.41	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>3,281.83</b>	<b>2,816.96</b>	<b>6,525.41</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		5,526.36	71,122.87	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		<b>5,526.36</b>	<b>71,122.87</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,281.83</b>	<b>8,343.32</b>	<b>77,648.28</b>	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	381.23	33,174.87		129.53
02	Taxes Receivable - Real and Personal (120-149)				64.80
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			36,629.83	
06	Other Current Assets (190-210)			18,070.93	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>381.23</b>	<b>33,174.87</b>	<b>54,700.76</b>	<b>194.33</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			54,700.76	
25	Deferred Revenue (680)				64.80
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>54,700.76</b>	<b>64.80</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	381.23	33,174.87		129.53
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>381.23</b>	<b>33,174.87</b>		<b>129.53</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>381.23</b>	<b>33,174.87</b>	<b>54,700.76</b>	<b>194.33</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			583,352.74	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			583,352.74	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			583,352.74	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			583,352.74	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			583,352.74	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,716.36	2,249.06		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,716.36</b>	<b>2,249.06</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	3,716.36	2,249.06		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,716.36</b>	<b>2,249.06</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,716.36</b>	<b>2,249.06</b>		



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			59,038.74	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			59,038.74	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			59,038.74	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			59,038.74	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

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

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

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	30,834.65	22,058.12
1190	Penalties and Interest on Taxes	143.43	64.11
1510	Interest Earnings	301.46	143.83
1900	Other Revenue from Local Sources	34,856.97	0.00
3110	Direct State Aid	344,740.93	366,506.70
3115	State Spec Ed Allowable Cost Pymt to Districts	21,746.08	23,052.40
3120	State Guaranteed Tax Base Aid	217,436.79	182,534.38
3440	State HB20/SB417 Prop Tax Reimb	582.02	622.48
3444	State School Block Grant	4,799.13	4,835.60
3460	Montana Oil and Gas Tax	2.54	7.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>655,444.00</u>	<u>599,824.84</u>

### 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	271,750.04	229,516.94
2XX	Personal Services - Employee Benefits	2,000.00	39,165.06
21XX	Support Services - Students		
1XX	Personal Services - Salaries	32,921.51	29,068.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	10,883.40	33,492.20
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	28,598.11	32,040.62
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	53,046.03	60,193.82
25XX	Support Services - Business		
1XX	Personal Services - Salaries	9,343.19	10,128.86
2XX	Personal Services - Employee Benefits	1,000.00	0.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	21,301.57	25,879.30
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	32,944.90	26,404.53
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	7,741.87	7,859.41



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County

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

0426 Box Elder H S

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value	
390	State Career & Technical Ed Entitlement - Undistributed					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	97,805.20	72,850.19	
		2XX	Personal Services - Employee Benefits	350.00	0.00	
710	School Sponsored Extracurricular Activities					
	34XX	Extracurricular - Activities				
		1XX	Personal Services - Salaries	5,194.80	6,428.00	
720	School Sponsored Athletics					
	27XX	Student Transportation Services				
		1XX	Personal Services - Salaries	9,819.35	10,685.66	
	35XX	Extracurricular - Athletics				
		1XX	Personal Services - Salaries	34,709.71	38,840.31	
		2XX	Personal Services - Employee Benefits	1,000.00	1,000.00	
910	Food Services					
	31XX	Food Services				
		1XX	Personal Services - Salaries	26,401.08	22,133.09	
		2XX	Personal Services - Employee Benefits	2,400.00	0.00	
999	Undistributed					
	9999	Undistributed				
		892	Material Prior Period Expenditure Adjustments	0.00	29,215.06	
<b>910</b>	<b>Budget Amendment</b>					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	24,733.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>649,210.76</u>	<u>699,634.68</u>	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					99,809.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					599,824.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					699,634.68	(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)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County

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

0426 Box Elder H S

## 10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	18,170.77	23,496.19
1190 Penalties and Interest on Taxes	70.04	46.12
1510 Interest Earnings	0.00	6.85
1900 Other Revenue from Local Sources	0.00	366.75
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	673.12	504.85
3444 State School Block Grant	1,828.24	1,842.13
3460 Montana Oil and Gas Tax	1.52	5.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>73,099.39</b>	<b>81,856.70</b>

### 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	72,428.31	65,920.19
2XX Personal Services - Employee Benefits	2,970.26	5,490.37
4XX Purchased Property Services	938.73	1,626.52
5XX Other Purchased Services	506.08	5,557.80
6XX Supplies and Materials	1,156.62	72.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>78,000.00</b>	<b>78,667.66</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						2,337.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						81,856.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						78,667.66	(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)						5,526.36	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	49,204.09	50,033.08
1190 Penalties and Interest on Taxes	163.55	115.37
1510 Interest Earnings	424.28	1,727.23
3440 State HB20/SB417 Prop Tax Reimb	331.65	248.74
3445 State Combined Fund School Block Grant	2,300.01	2,317.49
3460 Montana Oil and Gas Tax	4.08	13.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>52,427.66</b>	<b>54,455.63</b>

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

## Schedule of Changes Worksheet

Beginning Fund Balance	57,504.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,455.63	(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)
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)	71,122.87	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	7.01	15.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7.01	15.04

### Schedule of Changes Worksheet

Beginning Fund Balance	366.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15.04	(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)	381.23	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	380.20	462.82
2240 County Retirement Distribution	103,302.03	97,866.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>103,682.23</b>	<b>98,329.38</b>

### 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	36,914.98	21,547.14
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,052.09	9,769.59
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,693.53	5,214.80
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,382.31	4,786.98
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,149.24	9,256.65
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,390.98	1,509.24
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,978.12	8,184.66
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,114.86	9,502.32
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,044.14	4,011.97
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,152.69	1,171.10
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	11,519.01
395 State Career & Technical Ed Entitlement - Technology Ed/		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,082.02	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	1,047.57	990.04
720	School Sponsored		Athletics		
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	1,462.07	1,592.19
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	4,906.95	5,944.37
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	3,930.48	3,297.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				103,302.03	98,297.93

### Schedule of Changes Worksheet

Beginning Fund Balance					33,143.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					98,329.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					98,297.93	(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)					33,174.87	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>840 Energy Cost Relief</b>	
3630 OTO State Energy Cost Relief & Transportation	1,302.90
<b>850 Small Rural Schools</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,690.74
<b>860 Carol White Reg Grant 04-05</b>	
4700 Federal Miscellaneous Grants from other State Agencies	41,287.72
<b>870 Carol White Match 04-05</b>	
4700 Federal Miscellaneous Grants from other State Agencies	10,697.76
<b>880 Carol White Reg Grant 05-06</b>	
4700 Federal Miscellaneous Grants from other State Agencies	49,572.15
<b>890 Carol White Match 05-06</b>	
4700 Federal Miscellaneous Grants from other State Agencies	17,787.78
<b>891 Carl Perkins</b>	
4720 Carl Perkins (Federal Vo-Ed) - Tech Prep	3,257.00
<b>892 Drop Out Prevention</b>	
4650 Federal Miscellaneous Grants from OPI	15,000.00
<b>893 VOED</b>	
4720 Carl Perkins (Federal Vo-Ed) - Tech Prep	1,809.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	152,405.05

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

PRC Program Function Object	2006 Value
<b>100 Prior Period Adjustment</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	51,699.06
<b>840 Energy Cost Relief</b>	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,302.90
<b>850 Small Rural Schools</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	9,319.07



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2,171.87
6XX Supplies and Materials	199.80
	11,690.74
<b>850 Subtotal</b>	
<b>860 Carol White Reg Grant 04-05</b>	
411 Head Start	
1XXX Instruction	
1XX Personal Services - Salaries	27,353.39
2XX Personal Services - Employee Benefits	2,679.23
3XX Purchased Professional and Technical Services	1,960.00
5XX Other Purchased Services	2,104.40
6XX Supplies and Materials	3,419.53
8XX Other Expenditures	3,771.17
	41,287.72
<b>860 Subtotal</b>	
<b>870 Carol White Match 04-05</b>	
411 Head Start	
1XXX Instruction	
1XX Personal Services - Salaries	1,376.29
2XX Personal Services - Employee Benefits	1,869.76
5XX Other Purchased Services	1,818.62
7XX Property and Equipment Acquisition	5,478.85
8XX Other Expenditures	154.24
	10,697.76
<b>870 Subtotal</b>	
<b>880 Carol White Reg Grant 05-06</b>	
411 Head Start	
1XXX Instruction	
1XX Personal Services - Salaries	26,600.82
2XX Personal Services - Employee Benefits	2,662.58
5XX Other Purchased Services	3,723.70
6XX Supplies and Materials	10,411.05
8XX Other Expenditures	6,174.00
	49,572.15
<b>880 Subtotal</b>	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>890 Carol White Match 05-06</b>	
411 Head Start	
1XXX Instruction	
1XX Personal Services - Salaries	12,569.79
6XX Supplies and Materials	5,217.99
	17,787.78
<b>890 Subtotal</b>	<b>17,787.78</b>
<b>891 Carl Perkins</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	895.00
6XX Supplies and Materials	2,362.00
	3,257.00
<b>891 Subtotal</b>	<b>3,257.00</b>
<b>892 Drop Out Prevention</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	2,100.00
2XX Personal Services - Employee Benefits	320.27
5XX Other Purchased Services	2,227.29
6XX Supplies and Materials	10,352.44
	15,000.00
<b>892 Subtotal</b>	<b>15,000.00</b>
<b>893 VOED</b>	
472 Carl Perkins (Federal Vo-Ed) - Tech Prep	
1XXX Instruction	
5XX Other Purchased Services	1,225.30
6XX Supplies and Materials	583.70
	1,809.00
<b>893 Subtotal</b>	<b>1,809.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      204,104.11



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County

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

0426 Box Elder H S

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						51,699.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						152,405.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						204,104.11	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Prior Period Adjustment	0.00	51,699.06	-51,699.06
840 Energy Cost Relief	1,302.90	1,302.90	0.00
850 Small Rural Schools	11,690.74	11,690.74	0.00
860 Carol White Reg Grant 04-05	41,287.72	41,287.72	0.00
870 Carol White Match 04-05	10,697.76	10,697.76	0.00
880 Carol White Reg Grant 05-06	49,572.15	49,572.15	0.00
890 Carol White Match 05-06	17,787.78	17,787.78	0.00
891 Carl Perkins	3,257.00	3,257.00	0.00
892 Drop Out Prevention	15,000.00	15,000.00	0.00
893 VOED	1,809.00	1,809.00	0.00
<b>Total</b>	<u>152,405.05</u>	<u>204,104.11</u>	<u>-51,699.06</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	11.85	631.96
1190 Penalties and Interest on Taxes	2.46	0.80
1510 Interest Earnings	32.84	77.08
3440 State HB20/SB417 Prop Tax Reimb	30.36	22.76
3460 Montana Oil and Gas Tax	0.00	0.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>77.51</b>	<b>732.70</b>

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

## Schedule of Changes Worksheet

Beginning Fund Balance	1,978.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	732.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,581.26	(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)	129.53	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County

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

0426 Box Elder H S

## 18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
3260 State Driver's Education Reimbursement	2,595.77	2,504.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,595.77	2,504.56

### 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	2,015.79	1,688.06
2XX Personal Services - Employee Benefits	456.99	486.98
4XX Purchased Property Services	452.51	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,925.29	2,175.04

## Schedule of Changes Worksheet

Beginning Fund Balance	-329.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,504.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,175.04	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 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	39,134.07	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	39,134.07	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	39,134.07
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	39,134.07

## Schedule of Changes Worksheet

Beginning Fund Balance	39,134.07	(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	39,134.07	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 26 - Impact Aid Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	12,277.57	23,158.24
1900	Other Revenue from Local Sources	5,261.52	25,383.50
4820	Federal Impact Aid - Title VIII	714,060.25	483,977.84
6100	Material Prior Period Revenue Adjustments	0.00	104,842.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>731,599.34</b>	<b>637,361.68</b>

### 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	6,173.69	0.00
2XX	Personal Services - Employee Benefits	150,227.93	125,704.02
3XX	Purchased Professional and Technical Services	5,971.80	1,743.70
4XX	Purchased Property Services	1,089.25	914.93
5XX	Other Purchased Services	4,058.22	3,443.79
6XX	Supplies and Materials	90,891.28	88,261.36
810	Dues and Fees	2,973.03	914.54
21XX	Support Services - Students		
1XX	Personal Services - Salaries	0.00	34,248.32
5XX	Other Purchased Services	287.05	1,324.79
6XX	Supplies and Materials	0.00	577.24
222X	Educational Media Services		
5XX	Other Purchased Services	0.00	24.25
6XX	Supplies and Materials	2,668.22	4,118.69
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	3,483.58	4,900.00
4XX	Purchased Property Services	0.00	665.93
5XX	Other Purchased Services	27,132.89	25,811.04
6XX	Supplies and Materials	4,197.73	3,927.85
810	Dues and Fees	6,188.32	9,313.81
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	9,640.00	1,013.73
2XX	Personal Services - Employee Benefits	2,179.90	18,189.20
3XX	Purchased Professional and Technical Services	828.00	20,376.28
4XX	Purchased Property Services	2,239.05	0.00
5XX	Other Purchased Services	11,332.29	12,333.59
6XX	Supplies and Materials	4,949.39	8,516.26
810	Dues and Fees	0.00	4,846.15



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 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			
		5XX	Other Purchased Services	164.05	7,670.21
		6XX	Supplies and Materials	5,921.44	4,131.75
		810	Dues and Fees	3,898.32	2,987.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	17,728.97	28,664.50
		2XX	Personal Services - Employee Benefits	2,171.63	0.00
		3XX	Purchased Professional and Technical Services	24,934.38	14,684.00
		440	Bldg & Grounds Repair and Main Services	29,333.03	16,117.70
		460	Bldg & Grounds Minor Construction Services	4,108.00	3,298.45
		4XX	Purchased Property Services	70,454.64	54,099.93
		5XX	Other Purchased Services	23,537.24	20,425.00
		6XX	Supplies and Materials	32,995.24	42,481.15
		7XX	Property and Equipment Acquisition	6,817.31	0.00
		810	Dues and Fees	100.00	2,313.17
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	385.02	0.00
		2XX	Personal Services - Employee Benefits	1,612.39	0.00
		3XX	Purchased Professional and Technical Services	0.00	420.60
		4XX	Purchased Property Services	711.20	5,959.98
		5XX	Other Purchased Services	658.62	796.55
		6XX	Supplies and Materials	1,608.05	19,725.20
	4XXX	Facilities Acquisition and Construction Services			
		6XX	Supplies and Materials	2,417.29	0.00
		7XX	Property and Equipment Acquisition	391,873.59	3,500.00
280	Special Education - Local and State				
	1XXX	Instruction			
		5XX	Other Purchased Services	1,514.15	1,246.70
		6XX	Supplies and Materials	3,885.74	970.63
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		4XX	Purchased Property Services	0.00	171.25
		5XX	Other Purchased Services	4,138.85	4,443.64
		6XX	Supplies and Materials	25,194.45	64,370.27
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,560.00	0.00
		5XX	Other Purchased Services	5,352.16	15,370.58
		6XX	Supplies and Materials	4,700.25	14,439.64



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	75.00	1,657.00
		2XX	Personal Services - Employee Benefits	7.19	0.00
		5XX	Other Purchased Services	4,491.02	6,373.62
		6XX	Supplies and Materials	13,692.43	10,381.47
		810	Dues and Fees	2,817.25	3,148.28
910	Food Services				
	31XX	Food Services			
		4XX	Purchased Property Services	245.31	0.00
		5XX	Other Purchased Services	371.49	0.00
		6XX	Supplies and Materials	29,836.43	5,524.68
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	22,337.37
		971	Residual Equity Transfers Out	50,472.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,106,295.75</u>	<u>748,880.29</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					694,871.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					637,361.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					748,880.29	(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)					583,352.74	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
3281 State Technology Aid	3,277.83	4,707.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,277.83	4,707.89

### 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 6XX Supplies and Materials	0.00	5,970.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	5,970.51

## Schedule of Changes Worksheet

Beginning Fund Balance	4,978.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,707.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,970.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,716.36	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	42.21	83.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	42.21	83.88

### Schedule of Changes Worksheet

Beginning Fund Balance	2,165.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,249.06	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County

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

0426 Box Elder H S

## 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	52,829.68	58,295.28
1900	Other Revenue from Local Sources	525.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>53,354.68</u>	<u>58,295.28</u>

### 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	43,939.57	58,108.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>43,939.57</u>	<u>58,108.89</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		58,852.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		58,295.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		58,108.89	(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)		59,038.74	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County

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

0426 Box Elder H S

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	22,430.13
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	72,790.54
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	397,938.12	248,047.68
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	795.55	3,040.15
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,499.63	0.00
XX	XXX 26XX	41X Energy Utility Services	59,458.26	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	386,473.68	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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County  
0426 Box Elder H S

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

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,038.74
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,038.74

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,345.62
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,775.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	28,621.86
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%**



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County

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

0426 Box Elder H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	26,404.53	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	1,246.70	
280	1XXX	6XX	0.00	0.00	0.00	970.63	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			26,404.53	0.00	0.00	2,217.33	28,621.86



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County

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

0426 Box Elder H S

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

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY06.*



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County

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

0426 Box Elder H S

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
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.

<b>Depreciation by Function for FY2006</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0426-62721402

21 Hill County

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

0426 Box Elder H S

	(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-
<b>Governmental Activities *</b>							
Compensated	73,459.48	15,047.89	0.00	44,827.01	43,680.36	12,170.47	31,509.89
Loans	17,470.01	0.00	0.00	17,470.01	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	90,929.49	15,047.89	0.00	62,297.02	43,680.36	12,170.47	31,509.89

\* 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.