



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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 Ernie Friede

(Signature)

(Date)

County Superintendent Shirley Isbell

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY03 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

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

PRC	Title	Project Type	Project Number	CFDA #
200	SCHOOL RENOVATION	FEDERAL	S352B010078	84.352B
210	VO ED STATE TECH ED	STATE	98-81-2103-21-	STATE
215	VO ED CARL D. PERKINS - BASIC	FEDERAL	21-0426-81-00	84.048A
412	SRS	FEDERAL	S358A020832	84.358A
435	DROP OUT PREVENTION	STATE	21-0425-44-03	
620	IN-DIRECT COST	LOCAL		
910	Budget Amendment			

Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-27,705.88	18,165.43	-243.49	
02	Taxes Receivable - Real and Personal (120-149)	3,933.63	1,885.95	4,315.46	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	17,436.70			
05	Due From Other Governments (180)	64,518.03			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	58,182.48	20,051.38	4,071.97	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,933.63	1,885.95	4,315.46	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,933.63	1,885.95	4,315.46	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	54,248.85	18,165.43	-243.49	
52	TOTAL FUND BALANCE/EQUITY	54,248.85	18,165.43	-243.49	
53	TOTAL LIABILITIES AND FUND BALANCE	58,182.48	20,051.38	4,071.97	

Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	355.80	58,691.16	123,314.87	1,198.61
02	Taxes Receivable - Real and Personal (120-149)				98.38
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			51,931.59	
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	355.80	58,691.16	175,246.46	1,296.99
LIABILITIES					
21	Payable to Other Funds (601-606)			51,931.59	
22	Due to Other Governments (611)			180.40	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			2,683.94	98.38
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			54,795.93	98.38
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	355.80	58,691.16	120,450.53	1,198.61
52	TOTAL FUND BALANCE/EQUITY	355.80	58,691.16	120,450.53	1,198.61
53	TOTAL LIABILITIES AND FUND BALANCE	355.80	58,691.16	175,246.46	1,296.99

Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-822.41			-100.00
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	-822.41			-100.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	815.68			
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	815.68			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-1,638.09			-100.00
52	TOTAL FUND BALANCE/EQUITY	-1,638.09			-100.00
53	TOTAL LIABILITIES AND FUND BALANCE	-822.41			-100.00

Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,217,147.68	
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			1,217,147.68	
LIABILITIES					
21	Payable to Other Funds (601-606)			17,436.70	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			17,436.70	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			1,199,710.98	
52	TOTAL FUND BALANCE/EQUITY			1,199,710.98	
53	TOTAL LIABILITIES AND FUND BALANCE			1,217,147.68	

Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30.86	2,109.61		
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	30.86	2,109.61		
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)	30.86	2,109.61		
52	TOTAL FUND BALANCE/EQUITY	30.86	2,109.61		
53	TOTAL LIABILITIES AND FUND BALANCE	30.86	2,109.61		

Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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)
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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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)
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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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)
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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			51,853.62	
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			51,853.62	
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)			51,853.62	
52	TOTAL FUND BALANCE/EQUITY			51,853.62	
53	TOTAL LIABILITIES AND FUND BALANCE			51,853.62	



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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)
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				



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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)
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				



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)			3,500.00	
11	Buildings and Building Improvements (331 & 332)			951,794.28	
12	Machinery and Equipment (341 & 342)			621,436.16	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				-100.00
15	Amounts to be Provided (404-406)				61,339.33
20	TOTAL ASSETS AND OTHER DEBITS			1,576,730.44	61,239.33
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				33,279.88
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				27,959.45
35	TOTAL LIABILITIES				61,239.33
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,576,730.44	
52	TOTAL FUND BALANCE/EQUITY			1,576,730.44	
53	TOTAL LIABILITIES AND FUND BALANCE			1,576,730.44	61,239.33



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	29,138.94	31,044.41
1190	Penalties and Interest on Taxes	489.71	121.19
1510	Interest Earnings	872.23	328.29
3110	Direct State Aid	296,189.35	306,085.26
3115	State Spec Ed Allowable Cost Pymt to Districts	16,303.49	16,504.85
3120	State Guaranteed Tax Base Aid	172,376.70	198,260.16
3440	State HB20/SB417 Prop Tax Reimb	1,452.44	1,244.93
3444	State School Block Grant	4,787.86	4,666.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>521,610.72</u>	<u>558,255.23</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	259,100.13	325,801.95
2XX	Personal Services - Employee Benefits	21,963.56	1,862.23
21XX	Support Services - Students		
1XX	Personal Services - Salaries	19,091.43	138.42
222X	Educational Media Services		
1XX	Personal Services - Salaries	8,418.05	9,250.25
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	22,594.31	18,322.32
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	23,176.93	6,643.81
25XX	Support Services - Business		
1XX	Personal Services - Salaries	8,374.08	0.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	35,252.85	28,898.06
2XX	Personal Services - Employee Benefits	0.00	1,800.00
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	31,716.72	20,299.75
2XX	Personal Services - Employee Benefits	644.49	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	5,219.63	5,403.46
62XX	Resources Transferred to Other School Districts or Cooper		
920	Resources Transferred to Other School Districts or Cooper	1,128.98	0.00

Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
329	State Miscellaneous Grants				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	500.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	70,426.33
		2XX	Personal Services - Employee Benefits	0.00	306.00
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	74,622.00	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,580.00	7,693.80
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	6,475.32
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	28,089.59	37,093.71
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	13,285.05	18,108.55
		2XX	Personal Services - Employee Benefits	0.00	724.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>554,257.80</u>	<u>559,747.96</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						55,741.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						558,255.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						559,747.96	(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)						54,248.85	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	5,156.80	14,436.75
1190	Penalties and Interest on Taxes	458.36	51.80
1510	Interest Earnings	952.08	149.28
1900	Other Revenue from Local Sources	0.00	576.68
2220	County On-Schedule Trans Reimb	20,569.41	21,744.90
3210	State On-Schedule Trans Reimb	20,569.42	21,744.90
3440	State HB20/SB417 Prop Tax Reimb	1,177.94	1,009.67
3444	State School Block Grant	3,647.90	3,555.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>52,531.91</u>	<u>63,269.14</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	49,355.65	44,987.96
2XX	Personal Services - Employee Benefits	4,034.02	2,500.00
4XX	Purchased Property Services	5,193.68	2,205.65
5XX	Other Purchased Services	7,115.94	9,368.81
6XX	Supplies and Materials	18,855.71	4,669.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>84,555.00</u>	<u>63,731.46</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						18,627.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						63,269.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						63,731.46	(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)						18,165.43	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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		2002 Value	2003 Value
1110	District Tax Levy	29,520.25	35,768.45
1190	Penalties and Interest on Taxes	218.65	137.79
1510	Interest Earnings	111.23	75.72
3440	State HB20/SB417 Prop Tax Reimb	1,218.50	497.49
3444	State School Block Grant	2,127.00	2,072.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>33,195.63</u>	<u>38,552.38</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	61,939.61	38,750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>61,939.61</u>	<u>38,750.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				-45.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				38,552.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				38,750.00	(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)				-243.49	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	10.16	5.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10.16	5.22

Schedule of Changes Worksheet

Beginning Fund Balance	350.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.22	(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)	355.80	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,000.92	407.52
2240	County Retirement Distribution	78,975.70	122,642.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>79,976.62</u>	<u>123,050.46</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	40,240.10	53,089.42
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,959.07	21.45
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	1,304.83	1,434.00
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	3,754.57	3,405.34
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	3,667.58	2,182.38
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	1,364.53	1,552.85
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,234.22	5,049.04
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	7,259.92	6,671.57
4XXX	Facilities Acquisition and Construction Services		
	2XX Personal Services - Employee Benefits	286.79	415.72
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,861.16	3,097.42
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	774.09	801.32
395	State Career & Technical Ed Entitlement - Technology Ed/		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	10,915.74



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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	2002 Value	2003 Value
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	11,566.36	0.00
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	173.68	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	640.17	1,177.36
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	960.34
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	4,002.97	5,165.30
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	1,970.26	2,685.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>90,060.30</u>	<u>98,625.04</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						34,265.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						123,050.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						98,625.04	(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)						58,691.16	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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	2003 Value
200 SCHOOL RENOVATION	
4360 Title V, Part D, Subpart 3, Character Education	221,380.55
210 VO ED STATE TECH ED	
3900 State Career & Technical Ed Entitlement	1,141.00
215 VO ED CARL D. PERKINS - BASIC	
4530 Adult Basic Education TANF	3,423.00
412 SRS	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,780.53
435 DROP OUT PREVENTION	
4350 Title V, Part A, Innovative Programs	40,000.00
620 IN-DIRECT COST	
1900 Other Revenue from Local Sources	6,500.00

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

282,225.08

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

PRC Program Function Object	2003 Value
200 SCHOOL RENOVATION	
410 Miscellaneous Federal Grants Direct from Feds	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	101,976.96
210 VO ED STATE TECH ED	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	1,141.00
215 VO ED CARL D. PERKINS - BASIC	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	480.07
6XX Supplies and Materials	3,762.53
215 Subtotal	4,242.60



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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	2003 Value
412 SRS	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,668.94
6XX Supplies and Materials	10,795.53
	12,464.47
412 Subtotal	12,464.47
435 DROP OUT PREVENTION	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,880.57
3XX Purchased Professional and Technical Services	11,371.06
5XX Other Purchased Services	2,968.98
6XX Supplies and Materials	23,779.39
	40,000.00
435 Subtotal	40,000.00
620 IN-DIRECT COST	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	6,500.00
	6,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 166,325.03



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,550.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					282,225.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,325.03	(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)					120,450.53	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
200 SCHOOL RENOVATION	221,380.55	101976.96	119403.59
210 VO ED STATE TECH ED	1,141.00	1141.00	.00
215 VO ED CARL D. PERKINS - BASIC	3,423.00	4242.60	-819.60
412 SRS	9,780.53	12464.47	-2683.94
435 DROP OUT PREVENTION	40,000.00	40000.00	.00
620 IN-DIRECT COST	6,500.00	6500.00	.00
910 Budget Amendment	0.00	0.00	.00
Total	<u>282,225.08</u>	<u>166,325.03</u>	<u>115,900.05</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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		2002 Value	2003 Value
1110	District Tax Levy	781.86	758.84
1190	Penalties and Interest on Taxes	14.26	3.10
1510	Interest Earnings	0.96	3.59
3440	State HB20/SB417 Prop Tax Reimb	53.13	45.55
3444	State School Block Grant	167.61	163.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,017.82</u>	<u>974.43</u>

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

PRC Program Function Object		2002 Value	2003 Value
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	942.42	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>942.42</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		224.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		974.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,198.61	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
3260 State Driver's Education Reimbursement	1,884.69	2,109.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,884.69	2,109.61

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,916.00	2,588.00
2XX Personal Services - Employee Benefits	606.95	401.12
4XX Purchased Property Services	0.00	197.81
5XX Other Purchased Services	0.00	481.76
6XX Supplies and Materials	361.00	687.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,883.95	4,356.25

Schedule of Changes Worksheet

Beginning Fund Balance		608.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,109.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,356.25	(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)		-1,638.09	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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		2002 Value	2003 Value
1510	Interest Earnings	47,433.50	20,475.50
1900	Other Revenue from Local Sources	2,011.83	231.45
4820	Federal Impact Aid - Title VIII	592,076.31	626,595.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>641,521.64</u>	<u>647,302.66</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	2,418.83	19,967.50
2XX	Personal Services - Employee Benefits	45,384.57	126,143.04
3XX	Purchased Professional and Technical Services	9,066.40	6,388.36
4XX	Purchased Property Services	1,795.00	3,072.52
5XX	Other Purchased Services	4,816.89	11,667.32
6XX	Supplies and Materials	77,251.15	140,064.66
7XX	Property and Equipment Acquisition	5,995.00	10,903.50
810	Dues and Fees	4,589.08	6,670.00
21XX	Support Services - Students		
5XX	Other Purchased Services	496.06	605.50
6XX	Supplies and Materials	258.50	1,018.09
222X	Educational Media Services		
5XX	Other Purchased Services	50.00	80.00
6XX	Supplies and Materials	5,180.75	3,588.64
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	12,305.08	23,527.94
4XX	Purchased Property Services	0.00	1,725.17
5XX	Other Purchased Services	22,013.93	35,453.65
6XX	Supplies and Materials	3,216.64	13,987.62
810	Dues and Fees	2,493.04	3,882.82
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	3,429.21	0.00
2XX	Personal Services - Employee Benefits	516.00	0.00
3XX	Purchased Professional and Technical Services	7,310.36	665.50
4XX	Purchased Property Services	0.00	490.13
5XX	Other Purchased Services	14,799.52	7,770.72
6XX	Supplies and Materials	2,978.15	8,293.16
7XX	Property and Equipment Acquisition	8,787.00	0.00
810	Dues and Fees	2,720.00	3,983.59

Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		3XX	Purchased Professional and Technical Services	8,147.50	4,418.23
		4XX	Purchased Property Services	207.79	0.00
		5XX	Other Purchased Services	10,942.59	10,406.84
		6XX	Supplies and Materials	2,847.45	7,230.69
		7XX	Property and Equipment Acquisition	8,049.25	0.00
		810	Dues and Fees	430.00	2,275.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	2,777.07	36,589.26
		2XX	Personal Services - Employee Benefits	425.49	5,236.01
		3XX	Purchased Professional and Technical Services	14,687.42	33,331.50
		4XX	Purchased Property Services	57,219.37	117,476.21
		5XX	Other Purchased Services	16,152.90	18,503.14
		6XX	Supplies and Materials	43,770.74	47,423.97
		7XX	Property and Equipment Acquisition	27,291.41	24,502.00
		810	Dues and Fees	1,991.46	2,034.83
	27XX	Student Transportation Services			
		3XX	Purchased Professional and Technical Services	38.36	167.50
		4XX	Purchased Property Services	3,028.25	7,755.44
		5XX	Other Purchased Services	1,026.17	3,321.05
		6XX	Supplies and Materials	2,449.11	9,422.23
		7XX	Property and Equipment Acquisition	70,917.57	14,879.00
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	10,334.84	3,228.07
		4XX	Purchased Property Services	17,016.08	5,830.00
		7XX	Property and Equipment Acquisition	122,085.12	157,103.07
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	11,093.60	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		4XX	Purchased Property Services	0.00	3,000.00
		5XX	Other Purchased Services	175.00	1,181.88
		6XX	Supplies and Materials	9,991.10	15,508.66
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	0.00	5,154.61
		6XX	Supplies and Materials	0.00	39,187.63



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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	2002 Value	2003 Value
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		5XX	Other Purchased Services	808.65	0.00
		6XX	Supplies and Materials	21,054.01	0.00
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	1,000.00	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	561.62	0.00
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	11,286.59	14,451.58
		6XX	Supplies and Materials	4,630.45	7,392.81
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	2,595.00	0.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	35.00	0.00
		2XX	Personal Services - Employee Benefits	5.42	0.00
		3XX	Purchased Professional and Technical Services	5,379.58	962.50
		4XX	Purchased Property Services	361.24	7,207.50
		5XX	Other Purchased Services	7,996.98	9,855.41
		6XX	Supplies and Materials	35,086.46	15,846.81
		810	Dues and Fees	925.00	1,465.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	1,022.38	2,329.16
		2XX	Personal Services - Employee Benefits	151.62	345.41
		4XX	Purchased Property Services	165.02	1,947.84
		5XX	Other Purchased Services	1,382.28	0.00
		6XX	Supplies and Materials	49,987.61	5,187.49
		7XX	Property and Equipment Acquisition	0.00	7,428.50
		810	Dues and Fees	0.00	654.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>825,401.71</u>	<u>1,080,191.25</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,632,599.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						647,302.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,080,191.25	(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)						1,199,710.98	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
3281 State Technology Aid	140.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	140.32	0.00

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

PRC Program Function Object	2002 Value	2003 Value
299 Miscellaneous OPI and Non-OPI Federal Grants/Loans 1XXX Instruction 6XX Supplies and Materials	816.00	0.00
465 Federal Miscellaneous Grants from OPI 1XXX Instruction 6XX Supplies and Materials	0.00	640.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	816.00	640.00

Schedule of Changes Worksheet

Beginning Fund Balance	670.86	(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	640.00	(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)	30.86	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	2,109.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,109.61

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,109.61	(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)	2,109.61	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	58,918.14	56,153.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,918.14	56,153.56

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	51,886.66	48,325.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	51,886.66	48,325.84

Schedule of Changes Worksheet

Beginning Fund Balance	44,025.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,153.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,325.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	51,853.62	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County

**** Recalculated ****

0426 Box Elder H S

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	0.00	10,134.72
XX	XXX 4XXX	710 Land	3,500.00	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	88,939.12	0.00
XX	XXX 4XXX	73X Major Equipment-New	29,646.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County
0426 Box Elder H S

**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,158.96
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	10,158.96

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,386.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,628.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	39,990.29
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.



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

21 Hill County

**** Recalculated ****

0426 Box Elder H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	20,299.75	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	3,000.00
280	1XXX	5XX	0.00	0.00	0.00	1,181.88
280	1XXX	6XX	0.00	0.00	0.00	15,508.66
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			20,299.75	0.00	0.00	19,690.54 39,990.29



Trustees' Financial Summary

FY2002-03

Submit ID: 0426-48131250

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 FY03.*