



Trustees' Financial Summary

FY2011-12

Submit ID: 0426-23272380

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

**** Recalculated ****

Due Dates:

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (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*

Certification

Business Manager/Clerk: Alvina Friede

Phone #: (406) 352-4195

(Signature)

(Date)

Chair, Board of Trustees: Barbara Friede

(Signature)

(Date)

County Superintendent: Diane McLean

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY12 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
370	Deferred Maintenance & Energy Efficiency	STATE		NA
390	Vo Ed All Career & Tech Ed Programs	STATE	21-0426-VOED	State
410	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A110832	84.358A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	21-0426-CARL-PERK	84.048A
610	Prior Period Adjustment	LOCAL		
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	78,097.31	27,870.19	84,656.73	
02	Taxes Receivable - Real and Personal (120-149)	520.49	888.85	1,090.66	
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)	22,520.76			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	101,138.56	28,759.04	85,747.39	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	520.49	888.85	1,090.66	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	520.49	888.85	1,090.66	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	100,618.07	27,870.19	84,656.73	
52	TOTAL FUND BALANCE/EQUITY	100,618.07	27,870.19	84,656.73	
53	TOTAL LIABILITIES AND FUND BALANCE	101,138.56	28,759.04	85,747.39	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42.74	-27,845.40	6,991.07	7,348.95
02	Taxes Receivable - Real and Personal (120-149)				137.19
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	42.74	-27,845.40	6,991.07	7,486.14
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				137.19
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				137.19
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	42.74	-27,845.40	6,991.07	7,348.95
52	TOTAL FUND BALANCE/EQUITY	42.74	-27,845.40	6,991.07	7,348.95
53	TOTAL LIABILITIES AND FUND BALANCE	42.74	-27,845.40	6,991.07	7,486.14



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	362.53			
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	362.53			
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	362.53			
52	TOTAL FUND BALANCE/EQUITY	362.53			
53	TOTAL LIABILITIES AND FUND BALANCE	362.53			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			388,232.26	
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			388,232.26	
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			388,232.26	
52	TOTAL FUND BALANCE/EQUITY			388,232.26	
53	TOTAL LIABILITIES AND FUND BALANCE			388,232.26	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			69,073.85	
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			69,073.85	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			69,073.85	
52	TOTAL FUND BALANCE/EQUITY			69,073.85	
53	TOTAL LIABILITIES AND FUND BALANCE			69,073.85	



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	29,440.93	30,339.34
1190 Penalties and Interest on Taxes	145.60	320.00
1510 Interest Earnings	8.99	86.11
1900 Other Revenue from Local Sources	0.00	200.00
3110 Direct State Aid	308,428.93	382,368.87
3111 Quality Educator	33,574.55	41,508.09
3112 At Risk Student	0.00	5,576.41
3113 Indian Education For All	1,836.00	1,774.80
3114 American Indian Achievement Gap	16,800.00	14,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	33,534.39	34,690.62
3120 State Guaranteed Tax Base Aid	275,789.22	266,587.96
3444 State School Block Grant	5,022.16	5,022.16
3730 HB645 State Special Education Allowable Costs	747.48	0.00
7800 ARRA - State Fiscal Stabilization Fund	34,802.35	0.00
7810 Education Jobs Fund	29,090.44	422.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	769,221.04	783,496.40

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

PRC Program Function Object	2011 Value	2012 Value
170 Distance Learning		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	345,534.79
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	200,856.91	0.00
2XX Personal Services - Employee Benefits	57,879.69	0.00
6XX Supplies and Materials	0.00	4,195.76
21XX Support Services - Students		
1XX Personal Services - Salaries	28,058.17	28,628.02
222X Educational Media Services		
1XX Personal Services - Salaries	28,073.50	28,614.50
23XX Support Services - General Administration		
1XX Personal Services - Salaries	27,519.60	14,316.48
24XX Support Services - School Administration		
1XX Personal Services - Salaries	67,657.24	87,455.08
2XX Personal Services - Employee Benefits	6,096.97	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	12,073.38	15,877.17
26XX Operation and Maintenance of Plant Services		



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	16,960.00	27,187.86
			4XX Purchased Property Services	6,621.69	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	32,138.95	34,325.46
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	66,206.38	67,342.72
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	6,519.50	3,726.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	7,026.80	3,592.94
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	43,867.00	21,329.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,880.36	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	6,370.65	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	11,551.34	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	29,090.44	422.04
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	42,676.97	53,656.84
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	22,520.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>714,125.54</u>	<u>758,725.42</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						75,847.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						783,496.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						758,725.42	(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)						100,618.07	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	41,230.99	52,007.16
1190 Penalties and Interest on Taxes	206.45	457.25
1900 Other Revenue from Local Sources	300.00	0.00
2220 County On-Schedule Trans Reimb	28,128.25	31,687.56
3210 State On-Schedule Trans Reimb	28,426.50	31,687.56
3444 State School Block Grant	1,913.20	1,913.20
3445 State Combined Fund School Block Grant	2,406.90	2,406.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	102,612.29	120,159.63

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	74,279.72	66,745.75
3XX Purchased Professional and Technical Services	0.00	873.16
4XX Purchased Property Services	6,564.64	3,270.47
5XX Other Purchased Services	7,168.72	6,983.89
6XX Supplies and Materials	18,310.72	11,547.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	106,323.80	89,420.61

Schedule Of Changes Worksheet

Beginning Fund Balance	-2,868.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	120,159.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	89,420.61	(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)	27,870.19	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	62,890.49	63,346.15
1190 Penalties and Interest on Taxes	289.61	630.32
1510 Interest Earnings	104.98	82.80
1900 Other Revenue from Local Sources	0.00	13.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63,285.08	64,072.35

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	103,850.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	103,850.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	20,584.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64,072.35	(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)	84,656.73	(5)



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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1.19	0.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.19	0.67

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	0.00	380.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	380.00

Schedule Of Changes Worksheet

Beginning Fund Balance	422.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	380.00	(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)	42.74	(5)



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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.00	5.58
2240 County Retirement Distribution	119,917.72	132,939.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	119,917.72	132,945.23

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	40,681.71	97,688.73
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,427.55	4,531.91
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,430.08	4,388.89
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,265.78	2,266.39
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	16,700.41	18,091.05
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,824.26	2,407.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,923.07	10,128.46
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	10,936.89	10,083.03
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,792.55	10,617.85
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,151.14	10,079.20
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	478.54
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,028.77	589.83
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,061.69	544.71



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	6,872.28	3,578.87
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	6,440.43	8,126.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				126,536.61	183,601.12

Schedule Of Changes Worksheet

Beginning Fund Balance						22,810.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						132,945.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						183,601.12	(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)						-27,845.40	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						10,954.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,224.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,187.50	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,991.07	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
370 Deferred Maintenance & Energy Efficiency	0.00	7,439.50	-7,439.50
390 Vo Ed All Career & Tech Ed Programs	1,976.00	0.00	1,976.00
410 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,748.00	16,748.00	0.00
451 Vo Ed Carl Perkins Basic Grant	1,500.00	0.00	1,500.00
Total	<u>20,224.00</u>	<u>24,187.50</u>	<u>-3,963.50</u>



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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	7,699.66	7,986.30
1190 Penalties and Interest on Taxes	38.11	77.79
1510 Interest Earnings	7.30	3.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,745.07	8,068.00

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

PRC Program Function Object	2011 Value	2012 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	5,318.60	3,022.88
2XX Personal Services - Employee Benefits	839.28	0.00
6XX Supplies and Materials	978.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,136.64	3,022.88

Schedule Of Changes Worksheet

Beginning Fund Balance	2,303.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,068.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,022.88	(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)	7,348.95	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
3260 State Driver's Education Reimbursement	1,988.40	796.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,988.40	796.37

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	152.17	125.93
5XX Other Purchased Services	827.67	862.08
6XX Supplies and Materials	101.11	353.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,080.95	1,341.29

Schedule Of Changes Worksheet

Beginning Fund Balance	907.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	796.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,341.29	(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)
	362.53	(5)



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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,600.51	752.71
1900 Other Revenue from Local Sources	277.97	0.00
4820 Federal Impact Aid - Title VIII	473,348.47	611,278.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	475,226.95	612,030.89

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	19,741.32	15,952.76
2XX Personal Services - Employee Benefits	83,856.76	242,853.08
5XX Other Purchased Services	6,921.32	4,890.25
6XX Supplies and Materials	56,126.87	13,740.41
8XX Other Expenditures	490.00	4,000.00
21XX Support Services - Students		
6XX Supplies and Materials	423.85	299.90
22XX Educational Media Services		
6XX Supplies and Materials	3,924.91	939.50
23XX Support Services - General Administration		
5XX Other Purchased Services	5,810.55	4,055.70
6XX Supplies and Materials	826.06	1,734.16
810 Dues and Fees	1,723.50	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	28,118.70	27,905.00
3XX Purchased Professional and Technical Services	5,645.65	2,278.06
4XX Purchased Property Services	195.00	1,374.79
5XX Other Purchased Services	2,004.31	1,918.90
6XX Supplies and Materials	8,643.20	2,589.87
810 Dues and Fees	1,521.94	654.10
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	1,520.00
4XX Purchased Property Services	2,118.69	0.00
5XX Other Purchased Services	740.36	1,112.56
6XX Supplies and Materials	7,357.61	3,354.96
810 Dues and Fees	4,950.65	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	41,939.50	39,628.45
3XX Purchased Professional and Technical Services	645.00	1,699.30
440 Bldg & Grounds Repair and Main Services	18,756.84	14,363.34
4XX Purchased Property Services	95,693.69	114,769.13



Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	11,205.00	8,000.00
			6XX Supplies and Materials	27,076.32	16,506.94
			7XX Property and Equipment Acquisition	13,495.00	5,699.00
			810 Dues and Fees	85.00	5,804.76
		27XX Student Transportation Services			
			5XX Other Purchased Services	0.00	400.00
			6XX Supplies and Materials	3,284.05	10,366.03
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	30,950.89	34,752.71
			5XX Other Purchased Services	717.27	661.72
			6XX Supplies and Materials	3,126.13	1,471.80
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,457.81	1,680.78
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			5XX Other Purchased Services	4,789.43	5,489.86
			6XX Supplies and Materials	12,365.61	23,184.28
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	30,891.83	1,051.74
			6XX Supplies and Materials	3,884.41	1,928.20
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	6,791.50
			4XX Purchased Property Services	4,425.73	187.63
			5XX Other Purchased Services	13,417.39	480.00
			6XX Supplies and Materials	6,462.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				565,811.14	626,091.17



Trustees' Financial Summary

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**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						402,292.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						612,030.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						626,091.17	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						388,232.26	(5)



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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
3281 State Technology Aid	958.92	953.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	958.92	953.65

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	958.92	953.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	958.92	953.65

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	953.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	953.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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

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

PRC Revenue	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	61,747.73	64,472.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	61,747.73	64,472.02

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	51,233.01	96,892.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	51,233.01	96,892.99

Schedule Of Changes Worksheet

Beginning Fund Balance	101,494.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64,472.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	96,892.99	(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)	69,073.85	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	37,060.80	28,545.63
XX	39X 1XXX 112	Certified Teacher Staff Salaries	66,206.38	67,342.72
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	228,396.69	374,765.66
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,615.31	859.11
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	98,838.66	111,281.80
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	380.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,495.65
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,495.65

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,164.94
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,993.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	72,892.47
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 75%



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	34,325.46	0.00	0.00	34,752.71	
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	661.72	
280	1XXX	6XX	0.00	0.00	0.00	1,471.80	
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	1,680.78	
Totals			34,325.46	0.00	0.00	38,567.01	72,892.47

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 FY12.



Trustees' Financial Summary

FY2011-12

Submit ID: 0426-23272380

21 Hill County
0426 Box Elder H S

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	29,925.00	0.00	0.00	0.00	29,925.00
Buildings	2,721,666.45	0.00	291,378.95	0.00	3,013,045.40
Machinery and Equipment	899,265.50	0.00	2,849.50	0.00	902,115.00
Totals at Historical Cost	3,650,856.95	0.00	294,228.45	0.00	3,945,085.40
Less Accumulated Depreciation For:					
Improvement Accum	6,606.00	0.00	1,322.00	0.00	7,928.00
Building Accum	822,203.49	0.00	68,312.00	0.00	890,515.49
Machinery and Equipment Accum	497,079.27	0.00	87,742.00	0.00	584,821.27
Total Accumulated Depreciation	1,325,888.76	0.00	157,376.00	0.00	1,483,264.76
Governmental Activities, Capital Assets, net	2,324,968.19	0.00	136,852.45	0.00	2,461,820.64

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	71,028.69	0.00	0.00
General Administration (23XX)	1,305.63	0.00	0.00
School Administration (24XX)	940.00	0.00	0.00
Operations and Maintenance (26XX)	20,391.08	0.00	0.00
Transportation (27XX)	50,826.10	0.00	0.00
Food Service (31XX)	4,252.32	0.00	0.00
Extracurricular (34XX, 35XX)	13,766.78	0.00	0.00
Total Depreciation for FY2012	162,510.60	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0426-23272380

21 Hill County

**** Recalculated ****

0426 Box Elder H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	36,347.31	21,702.21	0.00	0.00	58,049.52	0.00	58,049.52
Total Governmental Activity							
Long-Term Liabilities	36,347.31	21,702.21	0.00	0.00	58,049.52	0.00	58,049.52

* 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.