



Trustees' Financial Summary

FY2012-13

Submit ID: 0425-14777036

**21 Hill County
0425 Box Elder Elem**

**** Recalculated ****

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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 FY13 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
287	Johnson O'Malley (JOM)	FEDERAL	21-0425-JOM	15.130
329	Indian Student Achievement Professional Development	FEDERAL	21-0425-46-12ISA	84.329
361	Services for Significant Needs Students	STATE	2104257613PII	State
370	Deferred Maintenance & Energy Efficiency	STATE	21-0425-DEFMAINT	NA
372	Quality Schools Facility Grant	STATE	MT-QSEM-10-0008	NA
410	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A110827	84.358A
413	Title VII, Indian Education	FEDERAL	S060A120574	84.060
421	Title I - Schoolwide	FEDERAL	21-0425-ESEA-TI	Federal
434	Title IV, Part B, 21st Century	FEDERAL	21-0425-17-12	84.287
465	Misc Federal Grant from other State Agency	FEDERAL	1302MOST0223	unknown
470	Miscellaneous Federal Grant thru OPI	FEDERAL	Washington Foundatio	unknown
471	GEAR UP	FEDERAL	21-0425-GEAR-UP	84.334
472	GEAR UP OTHER	FEDERAL	21-0425-OTHER-GU	84-334A
610	GEAR UP PRIOR YEAR ADJUSTMENT	FEDERAL	21-0425	84.334
760	Title VIII Impact Aid 8007(b) Construction	FEDERAL	S041C120001	84.041C



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	212,088.02	51,543.92	144,910.92	18,514.95
02	Taxes Receivable - Real and Personal (120-149)	793.60	1,006.85	996.30	
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	212,881.62	52,550.77	145,907.22	18,514.95
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	793.60	1,006.85	996.30	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	793.60	1,006.85	996.30	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	212,088.02	51,543.92	144,910.92	18,514.95
52	TOTAL FUND BALANCE/EQUITY	212,088.02	51,543.92	144,910.92	18,514.95
53	TOTAL LIABILITIES AND FUND BALANCE	212,881.62	52,550.77	145,907.22	18,514.95



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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)	2,101.36	115,059.59	-38,676.92	3,502.02
02	Taxes Receivable - Real and Personal (120-149)	29.25			52.84
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			15,039.92	
05	Due From Other Governments (180)			51,886.50	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,130.61	115,059.59	28,249.50	3,554.86
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	29.25			52.84
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	29.25			52.84
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,101.36	115,059.59	28,249.50	3,502.02
52	TOTAL FUND BALANCE/EQUITY	2,101.36	115,059.59	28,249.50	3,502.02
53	TOTAL LIABILITIES AND FUND BALANCE	2,130.61	115,059.59	28,249.50	3,554.86



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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)			5,055.28	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			5,055.28	
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			5,055.28	
52	TOTAL FUND BALANCE/EQUITY			5,055.28	
53	TOTAL LIABILITIES AND FUND BALANCE			5,055.28	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,345,831.27	
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			1,345,831.27	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			15,039.92	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			15,039.92	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,330,791.35	
52	TOTAL FUND BALANCE/EQUITY			1,330,791.35	
53	TOTAL LIABILITIES AND FUND BALANCE			1,345,831.27	



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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)	410.29			
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	410.29			
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	410.29			
52	TOTAL FUND BALANCE/EQUITY	410.29			
53	TOTAL LIABILITIES AND FUND BALANCE	410.29			



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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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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)			1,211.80	
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			1,211.80	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			1,211.80	
52	TOTAL FUND BALANCE/EQUITY			1,211.80	
53	TOTAL LIABILITIES AND FUND BALANCE			1,211.80	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,267.18			
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	24,267.18			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	24,267.18			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	24,267.18			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	24,267.18			



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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	2012 Value	2013 Value
1110 District Tax Levy	51,913.90	46,977.03
1190 Penalties and Interest on Taxes	561.98	99.99
1510 Interest Earnings	175.14	102.73
1900 Other Revenue from Local Sources	0.00	8,330.37
3110 Direct State Aid	792,717.44	822,591.03
3111 Quality Educator	90,818.91	85,604.92
3112 At Risk Student	20,877.28	21,028.76
3113 Indian Education For All	6,589.20	6,670.80
3114 American Indian Achievement Gap	60,000.00	61,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	48,627.65	54,272.61
3120 State Guaranteed Tax Base Aid	593,553.26	617,010.98
3444 State School Block Grant	7,143.72	8,401.13
3445 State Combined Fund School Block Grant	0.00	3,772.45
3446 SB372 Block Grant Reimbursement	0.00	554.56
3447 SB372 Combined Block Grant Reimbursement	0.00	679.18
7810 Education Jobs Fund	929.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,673,908.20	1,737,296.54

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,195,204.23	1,124,342.51
2XX Personal Services - Employee Benefits	0.00	11,821.60
6XX Supplies and Materials	4,000.00	12,580.66
21XX Support Services - Students		
1XX Personal Services - Salaries	28,628.02	28,482.22
222X Educational Media Services		
1XX Personal Services - Salaries	28,614.50	28,615.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	13,256.00	20,480.40
24XX Support Services - School Administration		
1XX Personal Services - Salaries	149,811.99	161,977.19
2XX Personal Services - Employee Benefits	0.00	2,000.00
5XX Other Purchased Services	0.00	6,231.43
25XX Support Services - Business		
1XX Personal Services - Salaries	37,228.82	37,864.62
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	20,962.56	23,898.78



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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	2012 Value	2013 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	50,392.23	60,983.61
			3XX Purchased Professional and Technical Services	7,204.33	5,313.00
	329 State Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries	45,477.94	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	38,218.14
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	0.00	1,289.26
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	6,080.26
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	15,263.79	14,977.55
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	79,455.06	61,519.65
			6XX Supplies and Materials	20,000.00	24,336.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,695,499.47</u>	<u>1,671,012.03</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						145,803.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,737,296.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,671,012.03	(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)						212,088.02	(5)



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**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	52,639.84	60,653.72
1190 Penalties and Interest on Taxes	464.27	112.31
1510 Interest Earnings	3.97	4.54
1900 Other Revenue from Local Sources	0.00	323.89
2220 County On-Schedule Trans Reimb	32,118.48	34,568.10
3210 State On-Schedule Trans Reimb	32,118.48	34,568.10
3444 State School Block Grant	1,496.80	2,797.70
3445 State Combined Fund School Block Grant	2,232.47	0.00
3446 SB372 Block Grant Reimbursement	0.00	573.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	121,074.31	133,602.10

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	81,150.33	93,361.93
2XX Personal Services - Employee Benefits	0.00	4,200.00
3XX Purchased Professional and Technical Services	393.68	270.00
4XX Purchased Property Services	328.00	3,660.99
5XX Other Purchased Services	3,823.89	6,580.90
6XX Supplies and Materials	4,149.06	4,352.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	89,844.96	112,426.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						30,368.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						133,602.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						112,426.19	(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)						51,543.92	(5)



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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	2012 Value	2013 Value
1110 District Tax Levy	63,347.50	59,113.64
1190 Penalties and Interest on Taxes	631.19	123.94
1510 Interest Earnings	83.70	95.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,062.39	59,332.62

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		85,578.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		59,332.62	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		144,910.92	(5)



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

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

PRC Revenue	2012 Value	2013 Value
4550 Federal Child Nutrition	194,178.75	195,611.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>194,178.75</u>	<u>195,611.85</u>

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	3,644.29	1,373.66
5XX Other Purchased Services	1,459.49	1,348.48
6XX Supplies and Materials	166,670.47	204,755.04
810 Dues and Fees	44.25	54.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>171,818.50</u>	<u>207,531.97</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		30,435.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		195,611.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		207,531.97 (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
Ending Fund Balance (1 + 2 - 3 + 4)		18,514.95 (5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	0.00	1,888.55
1190 Penalties and Interest on Taxes	0.00	2.12
1510 Interest Earnings	1.61	0.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.61	1,891.26

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	300.00	360.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	300.00	360.00

Schedule Of Changes Worksheet

Beginning Fund Balance	570.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,891.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	360.00	(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)	2,101.36	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	16.71	0.99
2240 County Retirement Distribution	390,374.05	363,885.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	390,390.76	363,886.68

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	208,957.92	185,825.71
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,134.11	3,992.56
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,529.82	4,494.43
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,373.75	7,845.08
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	33,792.23	34,690.92
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,601.61	5,748.06
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	12,072.51	16,373.41
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	20,072.78	15,040.67
210 Non-Federal Alternative Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	115.88	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,426.90	13,852.92
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,000.75	5,427.94
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	0.00	195.72
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	161.80	795.77



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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	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	6,438.45	7,707.99
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	11,803.02	9,239.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				338,481.53	311,231.00

Schedule Of Changes Worksheet

Beginning Fund Balance						62,403.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						363,886.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						311,231.00	(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)						115,059.59	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
287 Johnson O'Malley (JOM)	
1900 Other Revenue from Local Sources	306.51
4140 Federal Johnson O'Malley (JOM)	28,492.00
287 Subtotal	28,798.51
329 Indian Student Achievement Professional Developmen	
3290 State - Other State Grants	3,000.00
361 Services for Significant Needs Students	
3610 Services for Significant Needs Students	5,600.00
370 Deferred Maintenance & Energy Efficiency	
3900 State Career & Technical Ed Entitlement	0.00
372 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	0.00
410 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,726.00
413 Title VII, Indian Education	
1900 Other Revenue from Local Sources	622.26
4130 Title VII Indian Education	92,600.00
413 Subtotal	93,222.26
421 Title I - Schoolwide	
1900 Other Revenue from Local Sources	1,078.63
4940 Schoolwide Program	286,766.00
421 Subtotal	287,844.63
434 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	50,000.00
465 Misc Federal Grant from other State Agency	
4650 Federal Miscellaneous Grants from OPI	5,000.00
470 Miscellaneous Federal Grant thru OPI	
3240 Graduation Matters Montana	10,000.00
471 GEAR UP	
1900 Other Revenue from Local Sources	287.24
4710 GEAR UP	64,427.50
471 Subtotal	64,714.74
472 GEAR UP OTHER	
4710 GEAR UP	7,575.00
610 GEAR UP PRIOR YEAR ADJUSTMENT	
6100 Material Prior Period Revenue Adjustments	5,395.95
760 Title VIII Impact Aid 8007(b) Construction	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
760 Title VIII Impact Aid 8007(b) Construction	
4821 Impact Aid Discretionary Construction	269,487.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	854,364.62

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

PRC Program Function Object	2013 Value
287 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	23,908.89
2XX Personal Services - Employee Benefits	3,943.11
6XX Supplies and Materials	640.00
287 Subtotal	28,492.00
361 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	4,809.04
2XX Personal Services - Employee Benefits	762.24
6XX Supplies and Materials	28.72
361 Subtotal	5,600.00
370 Deferred Maintenance & Energy Efficiency	
372 Quality Schools Facility Grant Program	
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	7,617.77
410 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	20,252.40
2XX Personal Services - Employee Benefits	3,473.60
410 Subtotal	23,726.00
413 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	79,793.33
2XX Personal Services - Employee Benefits	12,806.67



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

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

PRC	Program	Function	Object	2013 Value
		413	Subtotal	92,600.00
421	Title I - Schoolwide			
	410	Miscellaneous Federal Grants Direct from Feds		
		1XXX	Instruction	
			2XX Personal Services - Employee Benefits	43,182.31
			5XX Other Purchased Services	170.00
	420	Title I, Part A, Improving Basic Programs		
		1XXX	Instruction	
			1XX Personal Services - Salaries	229,741.51
			6XX Supplies and Materials	13,672.18
		421	Subtotal	286,766.00
434	Title IV, Part B, 21st Century			
	434	Title IV, Part B, 21st Century Community Learning Centers		
		1XXX	Instruction	
			1XX Personal Services - Salaries	37,907.33
			2XX Personal Services - Employee Benefits	6,261.23
			3XX Purchased Professional and Technical Services	1,200.00
			5XX Other Purchased Services	2,562.20
			6XX Supplies and Materials	2,069.24
		434	Subtotal	50,000.00
465	Misc Federal Grant from other State Agency			
	465	Federal Miscellaneous Grants from OPI		
		1XXX	Instruction	
			6XX Supplies and Materials	5,000.00
470	Miscellaneous Federal Grant thru OPI			
	470	Federal Miscellaneous Grants from other State Agencies		
		1XXX	Instruction	
			1XX Personal Services - Salaries	3,800.00
			2XX Personal Services - Employee Benefits	602.30
			6XX Supplies and Materials	5,597.70
		470	Subtotal	10,000.00
471	GEAR UP			
	470	Federal Miscellaneous Grants from other State Agencies		
		1XXX	Instruction	
			6XX Supplies and Materials	443.44
	471	GEAR UP		
		1XXX	Instruction	
			1XX Personal Services - Salaries	45,570.71
			2XX Personal Services - Employee Benefits	14,104.45
			5XX Other Purchased Services	4,308.90



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
471 GEAR UP	
471 GEAR UP	
471 Subtotal	64,427.50
472 GEAR UP OTHER	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	5,900.00
2XX Personal Services - Employee Benefits	953.69
6XX Supplies and Materials	721.31
472 Subtotal	7,575.00
760 Title VIII Impact Aid 8007(b) Construction	
482 Title VIII Impact Aid 8007 (b) Construction	
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	57,618.40
4XX Purchased Property Services	209,958.49
5XX Other Purchased Services	1,910.64
760 Subtotal	269,487.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	851,291.80

Schedule Of Changes Worksheet

Beginning Fund Balance	25,176.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	854,364.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	851,291.80	(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)	28,249.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
287 Johnson O'Malley (JOM)	28,798.51	28,492.00	306.51
329 Indian Student Achievement Professional Development	3,000.00	0.00	3,000.00
361 Services for Significant Needs Students	5,600.00	5,600.00	0.00
370 Deferred Maintenance & Energy Efficiency	0.00	7,617.77	-7,617.77
372 Quality Schools Facility Grant	0.00	0.00	0.00
410 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,726.00	23,726.00	0.00
413 Title VII, Indian Education	93,222.26	92,600.00	622.26
421 Title I - Schoolwide	287,844.63	286,766.00	1,078.63
434 Title IV, Part B, 21st Century	50,000.00	50,000.00	0.00
465 Misc Federal Grant from other State Agency	5,000.00	5,000.00	0.00
470 Miscellaneous Federal Grant thru OPI	10,000.00	10,000.00	0.00
471 GEAR UP	64,714.74	64,427.50	287.24
472 GEAR UP OTHER	7,575.00	7,575.00	0.00
610 GEAR UP PRIOR YEAR ADJUSTMENT	5,395.95	0.00	5,395.95
760 Title VIII Impact Aid 8007(b) Construction	269,487.53	269,487.53	0.00
Total	854,364.62	851,291.80	3,072.82



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	1.27	3,417.38
1190 Penalties and Interest on Taxes	0.68	3.87
1510 Interest Earnings	0.00	0.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.95	3,421.62

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	80.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,421.62	(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)	3,502.02	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	7.15	3.01
1910 Rentals	0.00	2,400.00
1915 Dormitory Charges	2,400.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,407.15	2,403.01

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

PRC Program Function Object	2012 Value	2013 Value
890 Other Community Services		
33XX Community Services		
6XX Supplies and Materials	1,538.85	0.00
8XX Community Services Programs		
33XX Community Services		
6XX Supplies and Materials	0.00	1,779.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,538.85	1,779.50

Schedule Of Changes Worksheet

Beginning Fund Balance	4,431.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,403.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,779.50	(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)	5,055.28	(5)



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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	2012 Value	2013 Value
1510 Interest Earnings	2,221.06	970.24
1900 Other Revenue from Local Sources	5,000.00	4,517.33
4820 Federal Impact Aid - Title VIII	1,644,103.09	1,647,041.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,651,324.15	1,652,529.31

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	83,308.24	139,609.65
2XX Personal Services - Employee Benefits	476,007.53	607,203.71
3XX Purchased Professional and Technical Services	5,662.00	4,648.49
5XX Other Purchased Services	5,198.22	3,848.60
6XX Supplies and Materials	45,589.81	22,734.79
810 Dues and Fees	0.00	314.96
8XX Other Expenditures	2,551.00	2,086.92
22XX Educational Media Services		
6XX Supplies and Materials	3,279.96	5,686.73
23XX Support Services - General Administration		
1XX Personal Services - Salaries	58,591.52	29,013.73
3XX Purchased Professional and Technical Services	1,880.50	7,818.00
4XX Purchased Property Services	889.68	0.00
5XX Other Purchased Services	68,813.64	43,398.77
6XX Supplies and Materials	2,255.27	1,985.49
810 Dues and Fees	5,198.50	8,431.50
24XX Support Services - School Administration		
1XX Personal Services - Salaries	69,605.27	63,491.01
3XX Purchased Professional and Technical Services	2,787.19	9,302.46
4XX Purchased Property Services	3,626.39	1,782.63
5XX Other Purchased Services	4,093.98	7,121.86
6XX Supplies and Materials	2,880.64	6,597.04
810 Dues and Fees	1,500.00	335.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	8,265.00	13,271.02
5XX Other Purchased Services	6,110.60	3,931.31
6XX Supplies and Materials	6,430.83	3,984.26
810 Dues and Fees	7,583.00	7,477.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	61,427.91	81,969.50
3XX Purchased Professional and Technical Services	18,714.80	13,085.25



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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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			440 Bldg & Grounds Repair and Main Services	13,074.33	37,089.17
			4XX Purchased Property Services	161,162.57	204,283.10
			5XX Other Purchased Services	41,372.00	22,452.00
			6XX Supplies and Materials	33,202.72	24,596.02
			810 Dues and Fees	203.00	124.00
			8XX Other Expenditures	1,000.00	5,692.39
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	50,694.75	9,535.59
			4XX Purchased Property Services	4,635.52	2,949.38
			5XX Other Purchased Services	1,781.18	242.50
			6XX Supplies and Materials	12,459.41	1,883.96
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	42,356.12	29,029.82
			5XX Other Purchased Services	651.25	149.90
			6XX Supplies and Materials	1,331.30	452.31
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	5,042.34	5,399.82
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	1,373.28	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	1,948.90	538.04
			6XX Supplies and Materials	750.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	33,072.40	38,533.00
			6XX Supplies and Materials	0.00	7.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	152.23	2,446.73
			4XX Purchased Property Services	403.13	0.00
			5XX Other Purchased Services	741.87	901.03
			6XX Supplies and Materials	38,976.92	37,768.69
471 GEAR UP					
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries	12,953.00	0.00



Trustees' Financial Summary

FY2012-13

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21 Hill County
0425 Box Elder Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

1,411,589.70

1,513,204.13

Schedule Of Changes Worksheet

Beginning Fund Balance						1,191,466.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,652,529.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,513,204.13	(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)						1,330,791.35	(5)



Trustees' Financial Summary

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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	2012 Value	2013 Value
3281 State Technology Aid	2,103.83	2,129.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,103.83	2,129.18

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	1,790.00	0.00
5XX Other Purchased Services	99.90	0.00
6XX Supplies and Materials	824.00	2,129.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,713.90	2,129.18

Schedule Of Changes Worksheet

Beginning Fund Balance	410.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,129.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,129.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	410.29	(5)



Trustees' Financial Summary

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0425 Box Elder Elem

**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	0.59	0.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.59	0.12

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	11.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	11.20

Schedule Of Changes Worksheet

Beginning Fund Balance	1,222.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,211.80	(5)



Trustees' Financial Summary

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**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	46,031.96	42,553.08
XX	39X 1XXX 112	Certified Teacher Staff Salaries	45,477.94	38,218.14
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,342,057.42	1,280,081.57
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	18,670.65	851.57
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	214.11
XX	XXX 26XX 41X	Energy Utility Services	152,264.32	196,228.90
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	582,757.89	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	300.00	360.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	49,092.51
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	49,092.51

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	16,363.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	70,692.86
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	101,328.46
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 FY2015 Maximum Budget: 75%



Trustees' Financial Summary

FY2012-13

Submit ID: 0425-14777036

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	60,983.61	0.00	0.00	29,029.82	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	5,313.00	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	149.90	
280	1XXX	6XX	0.00	0.00	0.00	452.31	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	5,399.82	
Totals			66,296.61	0.00	0.00	35,031.85	101,328.46

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 FY13.



Trustees' Financial Summary

FY2012-13

Submit ID: 0425-14777036

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	29,925.00	0.00	0.00	0.00	29,925.00
Buildings	3,013,045.39	-387,362.88	0.00	0.00	2,625,682.51
Machinery and Equipment	902,114.50	93,134.74	0.00	0.00	995,249.24
Totals at Historical Cost	3,945,084.89	-294,228.14	0.00	0.00	3,650,856.75
Less Accumulated Depreciation For:					
Improvement Accum	7,928.00	0.00	0.00	0.00	7,928.00
Building Accum	890,515.49	278,324.43	0.00	0.00	1,168,839.92
Machinery and Equipment Accum	584,821.27	86,960.52	0.00	0.00	671,781.79
Total Accumulated Depreciation	1,483,264.76	365,284.95	0.00	0.00	1,848,549.71
Governmental Activities, Capital Assets, net	2,461,820.13	-659,513.09	0.00	0.00	1,802,307.04

* 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 FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	57,768.35	0.00	0.00
General Administration (23XX)	1,305.62	0.00	0.00
School Administration (24XX)	940.00	0.00	0.00
Operations and Maintenance (26XX)	13,852.72	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 FY2013	142,711.89	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0425-14777036

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	149,384.15	0.00	0.00	9,954.34	139,429.81	0.00	139,429.81
Total Governmental Activity							
Long-Term Liabilities	149,384.15	0.00	0.00	9,954.34	139,429.81	0.00	139,429.81

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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.