



Trustees' Financial Summary

FY2012-13

Submit ID: 0426-56458865

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

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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 #
324	Misc Federal Grant from other State Agency	FEDERAL	GRADUATION MATTERS	unknown
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



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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)	145,580.68	52,006.67	143,988.73	
02	Taxes Receivable - Real and Personal (120-149)	443.47	1,060.89	996.29	
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	146,024.15	53,067.56	144,985.02	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	443.47	1,060.89	996.29	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	443.47	1,060.89	996.29	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	145,580.68	52,006.67	143,988.73	
52	TOTAL FUND BALANCE/EQUITY	145,580.68	52,006.67	143,988.73	
53	TOTAL LIABILITIES AND FUND BALANCE	146,024.15	53,067.56	144,985.02	



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ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,654.49	-31,272.06	-765.46	11,152.00
02	Taxes Receivable - Real and Personal (120-149)	59.84			105.23
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	3,714.33	-31,272.06	-765.46	11,257.23
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	59.84			105.23
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	59.84			105.23
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,654.49	-31,272.06	-765.46	11,152.00
52	TOTAL FUND BALANCE/EQUITY	3,654.49	-31,272.06	-765.46	11,152.00
53	TOTAL LIABILITIES AND FUND BALANCE	3,714.33	-31,272.06	-765.46	11,257.23



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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)	1,428.92			
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	1,428.92			
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	1,428.92			
52	TOTAL FUND BALANCE/EQUITY	1,428.92			
53	TOTAL LIABILITIES AND FUND BALANCE	1,428.92			



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			800,121.99	
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			800,121.99	
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			800,121.99	
52	TOTAL FUND BALANCE/EQUITY			800,121.99	
53	TOTAL LIABILITIES AND FUND BALANCE			800,121.99	



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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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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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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)			63,852.25	
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			63,852.25	
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			63,852.25	
52	TOTAL FUND BALANCE/EQUITY			63,852.25	
53	TOTAL LIABILITIES AND FUND BALANCE			63,852.25	



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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - 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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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	30,339.34	26,136.10
1190 Penalties and Interest on Taxes	320.00	56.54
1510 Interest Earnings	86.11	110.62
1900 Other Revenue from Local Sources	200.00	3,224.82
3110 Direct State Aid	382,368.87	394,994.23
3111 Quality Educator	41,508.09	37,596.08
3112 At Risk Student	5,576.41	5,616.94
3113 Indian Education For All	1,774.80	1,958.40
3114 American Indian Achievement Gap	14,600.00	18,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	34,690.62	28,776.19
3120 State Guaranteed Tax Base Aid	266,587.96	268,816.24
3444 State School Block Grant	5,022.16	5,759.32
3445 State Combined Fund School Block Grant	0.00	4,141.34
3446 SB372 Block Grant Reimbursement	0.00	325.11
3447 SB372 Combined Block Grant Reimbursement	0.00	764.94
7810 Education Jobs Fund	422.04	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	783,496.40	797,076.87

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

PRC Program Function Object	2012 Value	2013 Value
170 Distance Learning		
1XXX Instruction		
1XX Personal Services - Salaries	345,534.79	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	227,559.36
2XX Personal Services - Employee Benefits	0.00	9,047.68
6XX Supplies and Materials	4,195.76	17,913.44
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	14,316.48	39,254.01
5XX Other Purchased Services	0.00	5,605.26
24XX Support Services - School Administration		
1XX Personal Services - Salaries	87,455.08	132,534.86
5XX Other Purchased Services	0.00	17,847.58
25XX Support Services - Business		



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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
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			1XX Personal Services - Salaries	15,877.17	16,623.89
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	27,187.86	38,128.81
			4XX Purchased Property Services	0.00	20,514.00
			6XX Supplies and Materials	0.00	11,364.67
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	34,325.46	36,946.04
			3XX Purchased Professional and Technical Services	0.00	1,932.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	67,342.72	48,409.31
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	3,726.00	8,829.89
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	3,592.94	3,284.25
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	21,329.00	17,748.35
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	53,656.84	41,473.64
910	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	22,520.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>758,303.38</u>	<u>752,114.26</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						100,618.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						797,076.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						752,114.26	(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)						145,580.68	(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	2012 Value	2013 Value
1110 District Tax Levy	52,007.16	64,200.80
1190 Penalties and Interest on Taxes	457.25	115.87
1510 Interest Earnings	0.00	6.89
2220 County On-Schedule Trans Reimb	31,687.56	34,568.10
3210 State On-Schedule Trans Reimb	31,687.56	34,568.10
3444 State School Block Grant	1,913.20	3,198.67
3445 State Combined Fund School Block Grant	2,406.90	0.00
3446 SB372 Block Grant Reimbursement	0.00	566.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	120,159.63	137,225.36

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	66,745.75	76,743.58
2XX Personal Services - Employee Benefits	0.00	3,200.00
3XX Purchased Professional and Technical Services	873.16	135.00
4XX Purchased Property Services	3,270.47	12,662.53
5XX Other Purchased Services	6,983.89	5,550.20
6XX Supplies and Materials	11,547.34	14,797.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	89,420.61	113,088.88



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						27,870.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						137,225.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						113,088.88	(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)						52,006.67	(5)



Trustees' Financial Summary

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21 Hill County
0426 Box Elder H S

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	63,346.15	59,113.66
1190 Penalties and Interest on Taxes	630.32	123.93
1510 Interest Earnings	82.80	94.41
1900 Other Revenue from Local Sources	13.08	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,072.35	59,332.00

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		84,656.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		59,332.00	(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)		143,988.73	(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	4.35
1190 Penalties and Interest on Taxes	0.00	3,867.04
1510 Interest Earnings	0.67	0.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.67	3,871.75

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	380.00	260.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	380.00	260.00

Schedule Of Changes Worksheet

Beginning Fund Balance		42.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,871.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		260.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		3,654.49	(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	5.58	0.00
2240 County Retirement Distribution	132,939.65	124,081.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	132,945.23	124,081.53

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

PRC Program Function Object	2012 Value	2013 Value
170 Distance Learning		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	11,591.68
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	97,688.73	35,967.36
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,531.91	4,514.38
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,388.89	4,310.28
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,266.39	6,221.85
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	18,091.05	19,903.90
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,407.00	2,523.40
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	10,128.46	15,073.08
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	10,083.03	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,617.85	8,397.08
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,079.20	7,672.90
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	478.54	372.81
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	589.83	1,361.30



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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				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	544.71	499.22
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,578.87	3,052.27
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	8,126.66	6,046.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				183,601.12	127,508.19

Schedule Of Changes Worksheet

Beginning Fund Balance						-27,845.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						124,081.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						127,508.19	(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)						-31,272.06	(5)



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21 Hill County
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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
324 Misc Federal Grant from other State Agency	
3240 Graduation Matters Montana	5,000.00
390 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	2,922.00
410 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
1900 Other Revenue from Local Sources	1,275.45
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,739.00
	19,014.45
410 Subtotal	19,014.45
 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	 26,936.45

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

PRC Program Function Object	2013 Value
324 Misc Federal Grant from other State Agency	
324 Graduation Matters Montana	
1XXX Instruction	
5XX Other Purchased Services	1,833.85
370 Deferred Maintenance & Energy Efficiency	
372 Quality Schools Facility Grant Program	
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	15,120.13
410 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	15,173.45
2XX Personal Services - Employee Benefits	2,565.55
	17,739.00
410 Subtotal	17,739.00
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	 34,692.98



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						6,991.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						26,936.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						34,692.98	(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)						-765.46	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
324 Misc Federal Grant from other State Agency	5,000.00	1,833.85	3,166.15
370 Deferred Maintenance & Energy Efficiency	0.00	15,120.13	-15,120.13
390 Vo Ed All Career & Tech Ed Programs	2,922.00	0.00	2,922.00
410 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	19,014.45	17,739.00	1,275.45
Total	<u>26,936.45</u>	<u>34,692.98</u>	<u>-7,756.53</u>



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21 Hill County
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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	7,986.30	6,133.38
1190 Penalties and Interest on Taxes	77.79	14.04
1510 Interest Earnings	3.91	7.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,068.00	6,155.05

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

PRC Program Function Object	2012 Value	2013 Value
650 Adult Basic Education/GED Programs 1XXX Instruction 1XX Personal Services - Salaries	3,022.88	2,352.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,022.88	2,352.00

Schedule Of Changes Worksheet

Beginning Fund Balance	7,348.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,155.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,352.00	(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)	11,152.00	(5)



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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	2012 Value	2013 Value
3260 State Driver's Education Reimbursement	796.37	1,365.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	796.37	1,365.55

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		
4XX Purchased Property Services	125.93	0.00
5XX Other Purchased Services	862.08	46.08
6XX Supplies and Materials	353.28	253.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,341.29	299.16

Schedule Of Changes Worksheet

Beginning Fund Balance	362.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,365.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	299.16	(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)
	1,428.92	(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	752.71	368.78
1900 Other Revenue from Local Sources	0.00	1,981.96
4820 Federal Impact Aid - Title VIII	611,278.18	827,230.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	612,030.89	829,581.51

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	15,952.76	57,455.67
2XX Personal Services - Employee Benefits	242,853.08	64,240.30
5XX Other Purchased Services	4,890.25	2,349.46
6XX Supplies and Materials	13,740.41	27,817.87
8XX Other Expenditures	4,000.00	0.00
21XX Support Services - Students		
5XX Other Purchased Services	0.00	15.54
6XX Supplies and Materials	299.90	0.00
22XX Educational Media Services		
6XX Supplies and Materials	939.50	2,501.41
23XX Support Services - General Administration		
5XX Other Purchased Services	4,055.70	19,208.72
6XX Supplies and Materials	1,734.16	854.09
24XX Support Services - School Administration		
1XX Personal Services - Salaries	27,905.00	3,071.00
3XX Purchased Professional and Technical Services	2,278.06	14,040.55
4XX Purchased Property Services	1,374.79	525.58
5XX Other Purchased Services	1,918.90	1,894.06
6XX Supplies and Materials	2,589.87	6,179.97
810 Dues and Fees	654.10	1,290.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	1,520.00	0.00
5XX Other Purchased Services	1,112.56	2,271.08
6XX Supplies and Materials	3,354.96	2,873.48
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	39,628.45	56,275.01
3XX Purchased Professional and Technical Services	1,699.30	918.00
440 Bldg & Grounds Repair and Main Services	14,363.34	12,320.25
460 Bldg & Grounds Minor Construction Services	0.00	58,674.06
4XX Purchased Property Services	114,769.13	0.00
5XX Other Purchased Services	8,000.00	20,775.50



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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			
			6XX Supplies and Materials	16,506.94	14,476.41
			7XX Property and Equipment Acquisition	5,699.00	0.00
			810 Dues and Fees	5,804.76	0.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	2,949.38
			5XX Other Purchased Services	400.00	0.00
			6XX Supplies and Materials	10,366.03	1,084.32
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	34,752.71	12,884.40
			5XX Other Purchased Services	661.72	0.00
			6XX Supplies and Materials	1,471.80	576.38
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,680.78	1,585.27
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	942.00
			5XX Other Purchased Services	5,489.86	0.00
			6XX Supplies and Materials	23,184.28	13,699.23
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	1,051.74	41.48
			6XX Supplies and Materials	1,928.20	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	6,791.50	8,695.00
			4XX Purchased Property Services	187.63	1,890.00
			5XX Other Purchased Services	480.00	609.08
			6XX Supplies and Materials	0.00	2,617.23
			810 Dues and Fees	0.00	90.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				626,091.17	417,691.78



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

Schedule Of Changes Worksheet

Beginning Fund Balance						388,232.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						829,581.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						417,691.78	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						800,121.99	(5)



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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	953.65	1,001.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	953.65	1,001.17

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 6XX Supplies and Materials	953.65	1,001.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	953.65	1,001.17

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,001.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,001.17	(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)		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	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	64,472.02	54,922.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,472.02	54,922.70

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	96,892.99	60,144.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	96,892.99	60,144.30

Schedule Of Changes Worksheet

Beginning Fund Balance	69,073.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,922.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,144.30	(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)	63,852.25	(5)



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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	28,545.63	34,778.84
XX	39X 1XXX 112	Certified Teacher Staff Salaries	67,342.72	48,409.31
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	374,765.66	264,950.46
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	859.11	134.17
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	2,286.18
XX	XXX 26XX 41X	Energy Utility Services	111,281.80	74,597.08
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	380.00	260.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,412.48
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,412.48

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,803.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,753.87
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	53,924.09
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

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	36,946.04	0.00	0.00	12,884.40	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	1,932.00	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	0.00	
280	1XXX	6XX	0.00	0.00	0.00	576.38	
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	1,585.27	
Totals			38,878.04	0.00	0.00	15,046.05	53,924.09

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: 0426-56458865

21 Hill County
0426 Box Elder H S

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	3,013,045.40	-387,362.88	0.00	0.00	2,625,682.52
Machinery and Equipment	902,115.00	93,134.74	0.00	0.00	995,249.74
Totals at Historical Cost	3,945,085.40	-294,228.14	0.00	0.00	3,650,857.26
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	2,461,820.64	-659,513.09	0.00	0.00	1,802,307.55

* 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: 0426-56458865

21 Hill County
0426 Box Elder H S

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	58,049.52	0.00	0.00	7,291.81	50,757.71	0.00	50,757.71
Total Governmental Activity							
Long-Term Liabilities	58,049.52	0.00	0.00	7,291.81	50,757.71	0.00	50,757.71

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.