



Trustees' Financial Summary

FY2008-09

Submit ID: 0426-66086832

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

**** Recalculated ****

Due Dates:

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

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Alvina Friede

Phone #: (406) 352-4195

(Signature)

(Date)

Chair, Board of Trustees: Barb Friede

(Signature)

(Date)

County Superintendent: Shirley Isbell

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY09 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 #
365	State OTO Indian Education for All	STATE	2104264609	state
366	State OTO Weatherization & Deferred Maintenance	STATE	210426	state
368	KEDS Data Systems	STATE	210426	
410	SRS	FEDERAL	S358AQ090832	84.358
411	Carol White Pep Grant	FEDERAL	Q215F080832	84.215
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	2102468109	84.048A
472	Vo Ed All Career & Tech Ed Programs	STATE	210426	State
760	ARRA - Impact Aid School Construction Formula	FEDERAL	S404A090102	84.404



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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)	4,930.14	1,123.28	61,687.26	
02	Taxes Receivable - Real and Personal (120-149)	2,122.47	2,790.13	3,871.55	
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	7,052.61	3,913.41	65,558.81	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,122.47	2,790.13	3,871.55	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,122.47	2,790.13	3,871.55	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,930.14	1,123.28	61,687.26	
52	TOTAL FUND BALANCE/EQUITY	4,930.14	1,123.28	61,687.26	
53	TOTAL LIABILITIES AND FUND BALANCE	7,052.61	3,913.41	65,558.81	



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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)	419.54	35,225.64	38,110.31	9.75
02	Taxes Receivable - Real and Personal (120-149)				363.23
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			22,559.63	
06	Other Current Assets (190-210)			603.59	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	419.54	35,225.64	61,273.53	372.98
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				363.23
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				363.23
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	419.54	35,225.64	61,273.53	9.75
52	TOTAL FUND BALANCE/EQUITY	419.54	35,225.64	61,273.53	9.75
53	TOTAL LIABILITIES AND FUND BALANCE	419.54	35,225.64	61,273.53	372.98



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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)				
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)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)			627,590.69	
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			627,590.69	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			627,590.69	
52	TOTAL FUND BALANCE/EQUITY			627,590.69	
53	TOTAL LIABILITIES AND FUND BALANCE			627,590.69	



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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)		90.36		
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		90.36		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)		90.36		
52	TOTAL FUND BALANCE/EQUITY		90.36		
53	TOTAL LIABILITIES AND FUND BALANCE		90.36		



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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 (961-970)				
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		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
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 only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			82,946.14	
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			82,946.14	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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			82,946.14	
52	TOTAL FUND BALANCE/EQUITY			82,946.14	
53	TOTAL LIABILITIES AND FUND BALANCE			82,946.14	



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Balance Sheet

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



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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	2008 Value	2009 Value
1110 District Tax Levy	27,724.45	27,999.88
1190 Penalties and Interest on Taxes	713.34	367.37
1510 Interest Earnings	0.00	93.17
3110 Direct State Aid	358,825.23	369,628.77
3111 Quality Educator	40,263.43	42,302.05
3112 At Risk Student	523.12	1,394.75
3113 Indian Education For All	1,978.80	1,978.80
3114 American Indian Achievement Gap	16,400.00	18,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	13,963.93	13,829.10
3120 State Guaranteed Tax Base Aid	256,622.96	266,041.36
3444 State School Block Grant	4,909.38	4,946.69
3445 State Combined Fund School Block Grant	2,352.85	0.00
3460 Montana Oil and Gas Tax	52.11	45.81
6100 Material Prior Period Revenue Adjustments	-8,727.13	2,598.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	715,602.47	749,825.93

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	318,520.49	296,584.46
2XX Personal Services - Employee Benefits	7,897.73	55,584.82
6XX Supplies and Materials	0.00	1,330.56
21XX Support Services - Students		
1XX Personal Services - Salaries	31,820.22	33,249.50
2XX Personal Services - Employee Benefits	200.00	200.00
222X Educational Media Services		
1XX Personal Services - Salaries	24,774.50	25,419.00
2XX Personal Services - Employee Benefits	100.00	100.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	20,297.99	57,146.37
24XX Support Services - School Administration		
1XX Personal Services - Salaries	86,580.97	21,075.70
2XX Personal Services - Employee Benefits	200.00	300.00
25XX Support Services - Business		
1XX Personal Services - Salaries	10,637.98	14,095.90
2XX Personal Services - Employee Benefits	200.00	300.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	19,308.96	25,024.90



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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	2008 Value	2009 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	100.00	500.00
			4XX Purchased Property Services	0.00	14,620.06
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	12,998.35
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	42,669.57	38,688.22
			2XX Personal Services - Employee Benefits	120.00	400.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,407.06	0.00
	329 State Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	65,843.64
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	56,737.90	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	6,820.00	1,756.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	13,540.05	0.00
			2XX Personal Services - Employee Benefits	2,000.00	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	28,958.28	29,444.25
			2XX Personal Services - Employee Benefits	3,000.00	2,000.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	34,035.49	48,234.06
			2XX Personal Services - Employee Benefits	1,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>714,927.19</u>	<u>744,895.79</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						749,825.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						744,895.79 (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)						4,930.14 (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	2008 Value	2009 Value
1110 District Tax Levy	30,071.17	38,790.10
1190 Penalties and Interest on Taxes	543.86	415.35
2220 County On-Schedule Trans Reimb	28,351.80	27,815.43
3210 State On-Schedule Trans Reimb	28,351.80	27,815.43
3444 State School Block Grant	1,870.24	1,884.45
3460 Montana Oil and Gas Tax	52.37	62.71

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	89,241.24	96,783.47
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	67,958.52	70,128.44
3XX Purchased Professional and Technical Services	0.00	98.00
4XX Purchased Property Services	5,571.25	7,916.91
5XX Other Purchased Services	6,947.72	7,673.15
6XX Supplies and Materials	9,522.51	13,767.25

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	90,000.00	99,583.75
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Schedule Of Changes Worksheet

Beginning Fund Balance	3,923.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	96,783.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	99,583.75	(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)	1,123.28	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0426-66086832

21 Hill County
0426 Box Elder H S

**** Recalculated ****

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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	51,103.29	51,102.08
1190 Penalties and Interest on Taxes	1,228.57	689.60
1510 Interest Earnings	4,270.75	1,646.35
3460 Montana Oil and Gas Tax	85.11	84.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56,687.72	53,522.06

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	3,147.50	0.00
7XX Property and Equipment Acquisition	46,922.50	123,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,070.00	123,250.00

Schedule Of Changes Worksheet

Beginning Fund Balance	131,415.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,522.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	123,250.00	(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)	61,687.26	(5)



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0426 Box Elder H S

**** Recalculated ****

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	16.57	6.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16.57	6.23

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	413.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.23	(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)	419.54	(5)



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**** Recalculated ****

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	379.89	212.98
2240 County Retirement Distribution	97,328.24	114,660.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97,708.13	114,873.54

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	20,127.68	33,254.16
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,023.65	4,706.59
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,847.37	3,947.36
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,499.52	8,160.05
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	13,253.05	11,307.33
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,580.63	2,094.91
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,650.86	8,422.05
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,954.02	9,697.53
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,550.87	9,071.91
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	803.55	0.00
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	10,225.13
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,806.58	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,227.08	272.70
720 School Sponsored Athletics		



Trustees' Financial Summary

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**** Recalculated ****

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	2008 Value	2009 Value
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,012.07	1,931.57
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,934.79	3,812.88
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,056.52	7,167.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	97,328.24	114,071.76

Schedule Of Changes Worksheet

Beginning Fund Balance	34,423.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	114,873.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	114,071.76	(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)	35,225.64	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	2009 Value
365 State OTO Indian Education for All	
1900 Other Revenue from Local Sources	11,952.74
3650 OTO Indian Education for All	945.43
365 Subtotal	12,898.17
366 State OTO Weatherization & Deferred Maintenance	
4100 Federal Miscellaneous Grants - Direct from Feds	22,559.63
368 KEDS Data Systems	
3680 K-12 Education Data Systems	302.33
410 SRS	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,663.00
411 Carol White Pep Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	26,870.56
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,518.00
472 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	1,613.00
760 ARRA - Impact Aid School Construction Formula	
7600 ARRA - Impact Aid, Formula Construction	25,819.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	112,243.69

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

PRC Program Function Object	2009 Value
365 State OTO Indian Education for All	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	945.43
366 State OTO Weatherization & Deferred Maintenance	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	22,559.63
368 KEDS Data Systems	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	302.33
410 SRS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



Trustees' Financial Summary

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21 Hill County
0426 Box Elder H S

**** Recalculated ****

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	2009 Value
410 SRS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	16,888.81
2XX Personal Services - Employee Benefits	2,774.19
	19,663.00
410 Subtotal	19,663.00
411 Carol White Pep Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	3,675.00
2XX Personal Services - Employee Benefits	570.72
5XX Other Purchased Services	4,384.05
6XX Supplies and Materials	18,240.79
	26,870.56
411 Subtotal	26,870.56
451 Vo Ed Carl Perkins Basic Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	900.00
5XX Other Purchased Services	512.68
6XX Supplies and Materials	1,105.32
	2,518.00
451 Subtotal	2,518.00
472 Vo Ed All Career & Tech Ed Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	709.00
6XX Supplies and Materials	904.00
	1,613.00
472 Subtotal	1,613.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	74,471.95



Trustees' Financial Summary

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0426 Box Elder H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						23,501.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						112,243.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						74,471.95	(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)						61,273.53	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
365 State OTO Indian Education for All	12,898.17	945.43	11,952.74
366 State OTO Weatherization & Deferred Maintenance	22,559.63	22,559.63	0.00
368 KEDS Data Systems	302.33	302.33	0.00
410 SRS	19,663.00	19,663.00	0.00
411 Carol White Pep Grant	26,870.56	26,870.56	0.00
451 Vo Ed Carl Perkins Basic Grant	2,518.00	2,518.00	0.00
472 Vo Ed All Career & Tech Ed Programs	1,613.00	1,613.00	0.00
760 ARRA - Impact Aid School Construction Formula	25,819.00	0.00	25,819.00
Total	<u>112,243.69</u>	<u>74,471.95</u>	<u>37,771.74</u>



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	60.71	6,729.00
1190 Penalties and Interest on Taxes	6.90	5.67
1510 Interest Earnings	0.00	8.81
3460 Montana Oil and Gas Tax	0.06	9.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	67.67	6,753.05

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

PRC Program Function Object	2008 Value	2009 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	82.62	6,244.58
2XX Personal Services - Employee Benefits	0.00	573.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	82.62	6,818.57

Schedule Of Changes Worksheet

Beginning Fund Balance	75.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,753.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,818.57	(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)		9.75 (5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2008 Value	2009 Value
1900 Other Revenue from Local Sources	0.00	456.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	456.06

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	0.00	401.39
5XX Other Purchased Services	0.00	504.01
6XX Supplies and Materials	0.00	1,024.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,930.36

Schedule Of Changes Worksheet

Beginning Fund Balance	1,474.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	456.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,930.36	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



Trustees' Financial Summary

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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	2008 Value	2009 Value
1510 Interest Earnings	22,065.88	9,965.54
1900 Other Revenue from Local Sources	0.00	1,652.71
4820 Federal Impact Aid - Title VIII	561,861.93	589,926.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	583,927.81	601,544.45

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	29,746.86	27,518.79
2XX Personal Services - Employee Benefits	166,365.70	62,197.63
3XX Purchased Professional and Technical Services	560.00	0.00
4XX Purchased Property Services	760.35	0.00
5XX Other Purchased Services	3,831.30	5,663.05
6XX Supplies and Materials	48,539.68	68,551.64
7XX Property and Equipment Acquisition	5,000.00	0.00
810 Dues and Fees	2,304.48	0.00
8XX Other Expenditures	0.00	3,275.00
21XX Support Services - Students		
1XX Personal Services - Salaries	587.50	0.00
5XX Other Purchased Services	0.00	552.39
6XX Supplies and Materials	0.00	350.00
222X Educational Media Services		
6XX Supplies and Materials	1,831.78	2,505.19
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	2,197.50
4XX Purchased Property Services	783.25	338.40
5XX Other Purchased Services	21,257.66	7,200.97
6XX Supplies and Materials	4,469.73	6,758.81
810 Dues and Fees	2,904.71	3,852.27
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	52,728.00
3XX Purchased Professional and Technical Services	6,536.57	2,536.98
4XX Purchased Property Services	244.90	597.49
5XX Other Purchased Services	6,087.35	5,426.86
6XX Supplies and Materials	13,846.53	10,524.38
810 Dues and Fees	946.00	454.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	1,160.00
5XX Other Purchased Services	2,983.60	801.72



Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2008 Value	2009 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			6XX Supplies and Materials	3,198.61	3,316.85
			810 Dues and Fees	500.00	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	34,577.69	32,649.54
			3XX Purchased Professional and Technical Services	2,938.92	752.85
			440 Bldg & Grounds Repair and Main Services	15,902.72	0.00
			460 Bldg & Grounds Minor Construction Services	4,745.10	0.00
			4XX Purchased Property Services	46,179.99	64,028.99
			5XX Other Purchased Services	10,649.90	13,882.25
			6XX Supplies and Materials	30,932.41	33,044.73
			7XX Property and Equipment Acquisition	28,813.00	38,284.17
			810 Dues and Fees	500.00	0.00
			8XX Other Expenditures	0.00	7,140.00
		27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	265.00	0.00
			4XX Purchased Property Services	1,725.87	393.46
			5XX Other Purchased Services	275.00	0.00
			6XX Supplies and Materials	5,856.37	1,454.67
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	30,501.76	32,923.67
			5XX Other Purchased Services	1,323.52	3,288.86
			6XX Supplies and Materials	1,001.38	6,638.83
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	1,408.59	1,521.00
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	664.06
			5XX Other Purchased Services	0.00	2,779.27
			6XX Supplies and Materials	0.00	29,206.45
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			5XX Other Purchased Services	7,959.45	0.00
			6XX Supplies and Materials	35,672.56	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,155.00	0.00
			5XX Other Purchased Services	13,204.09	21,628.40
			6XX Supplies and Materials	11,420.20	8,382.78
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			



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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	2008 Value	2009 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	3,409.00	2,006.00
4XX Purchased Property Services	358.80	1,077.00
5XX Other Purchased Services	7,079.77	7,378.92
6XX Supplies and Materials	9,755.80	7,573.09
810 Dues and Fees	1,657.56	1,400.00
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	1,076.79	0.00
6XX Supplies and Materials	466.58	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	634,099.38	586,606.91

Schedule Of Changes Worksheet

Beginning Fund Balance		612,653.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		601,544.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		586,606.91	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		627,590.69	(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	2008 Value	2009 Value
1510 Interest Earnings	10.35	12.24
3281 State Technology Aid	855.68	1,879.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	866.03	1,891.77

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	1,909.57
6XX Supplies and Materials	1,622.82	2,942.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,622.82	4,852.14

Schedule Of Changes Worksheet

Beginning Fund Balance	2,960.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,891.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,852.14	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	83.76	6.60
3445 State Combined Fund School Block Grant	0.00	2,370.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	83.76	2,377.33

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,348.70	2,370.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,348.70	2,370.73

Schedule Of Changes Worksheet

Beginning Fund Balance	83.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,377.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,370.73	(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)		90.36 (5)



Trustees' Financial Summary

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**** 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	2008 Value	2009 Value
1700 Student Extracurricular Activity Receipts	62,375.57	59,222.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62,375.57	59,222.30

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	54,282.89	51,039.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	54,282.89	51,039.05

Schedule Of Changes Worksheet

Beginning Fund Balance	74,762.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59,222.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,039.05	(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)	82,946.14	(5)



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Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	39,177.00	42,628.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	56,737.90	65,843.64
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	421,607.86	280,485.87
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,053.04	729.28
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	71.00	1,081.90
XX	XXX 26XX 41X	Energy Utility Services	40,414.93	62,602.05
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,829.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,829.10

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,609.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,913.70
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	83,460.58
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:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2011 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	38,688.22	0.00	0.00	32,923.67	
280	1XXX	2XX	400.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	3,288.86	
280	1XXX	6XX	0.00	0.00	0.00	6,638.83	
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	1,521.00	
Totals			39,088.22	0.00	0.00	44,372.36	83,460.58

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 FY09.



Trustees' Financial Summary

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**** Recalculated ****

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	2,483,748.50	0.00	17,539.00	0.00	2,501,287.50
Machinery and Equipment	682,996.00	76,862.50	209,603.00	132,486.50	836,975.00
Totals at Historical Cost	3,196,669.50	76,862.50	227,142.00	132,486.50	3,368,187.50
Less Accumulated Depreciation For:					
Improvement Accum	3,500.50	0.00	0.00	0.00	3,500.50
Building Accum	697,234.86	0.00	57,669.63	0.00	754,904.49
Machinery and Equipment Accum	496,314.77	0.00	84,889.00	131,513.00	449,690.77
Total Accumulated Depreciation	1,197,050.13	0.00	142,558.63	131,513.00	1,208,095.76
Governmental Activities, Capital Assets, net	1,999,619.37	76,862.50	84,583.37	973.50	2,160,091.74

* 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.

*** Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	83,549.29	0.00	0.00
General Administration (23XX)	2,751.45	0.00	0.00
School Administration (24XX)	940.00	0.00	0.00
Operations and Maintenance (26XX)	10,383.77	0.00	0.00
Transportation (27XX)	32,378.60	0.00	0.00
Food Service (31XX)	4,252.31	0.00	0.00
Extracurricular (34XX, 35XX)	5,856.03	0.00	0.00
Unallocated	197.02	0.00	0.00
Total Depreciation for FY2009	140,308.47	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Compensated Absences	82,033.76	0.00	0.00	47,744.79	34,288.97	0.00	34,288.97
Total Governmental Activity Long-Term Liabilities	82,033.76	0.00	0.00	47,744.79	34,288.97	0.00	34,288.97

* 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.