



Trustees' Financial Summary

FY2009-10

Submit ID: 0426-00379946

21 Hill County

**** Recalculated ****

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 not later than the 2nd Monday in September (MCA 20-9-211 & MCA

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: Joseph Rosette

(Signature)

(Date)

County Superintendent: Shirley Isbell

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY10 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 #
280	Prior Period Adjustment	LOCAL	n/a	n/a
329	Indian Student Achievement	STATE	21-0426	
370	Deferred Maintenance & Energy Efficiency	STATE	21-0426	NA
390	Vo Ed All Career & Tech Ed Programs	STATE	210426	State
410	SRS	FEDERAL	S358AQ090832	84.358
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	2102468109	84.048A
474	Impact Aid Construction	FEDERAL		81.039
475	ARRA - Impact Aid Discretionary Construction	FEDERAL		84.401
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)	20,751.59	842.68	61,149.30	
02	Taxes Receivable - Real and Personal (120-149)	3,435.62	4,868.75	6,749.32	
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	24,187.21	5,711.43	67,898.62	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,435.62	4,868.75	6,749.32	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,435.62	4,868.75	6,749.32	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	20,751.59	842.68	61,149.30	
52	TOTAL FUND BALANCE/EQUITY	20,751.59	842.68	61,149.30	
53	TOTAL LIABILITIES AND FUND BALANCE	24,187.21	5,711.43	67,898.62	



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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)	420.88	29,429.38	17,000.00	1,695.40
02	Taxes Receivable - Real and Personal (120-149)				890.93
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,963.38	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	420.88	29,429.38	18,963.38	2,586.33
LIABILITIES					
21	Payable to Other Funds (601-606)			6,486.81	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				890.93
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			6,486.81	890.93
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	420.88	29,429.38	12,476.57	1,695.40
52	TOTAL FUND BALANCE/EQUITY	420.88	29,429.38	12,476.57	1,695.40
53	TOTAL LIABILITIES AND FUND BALANCE	420.88	29,429.38	18,963.38	2,586.33



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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)			486,389.92	
04	Receivables from Other Funds (160-179)			6,486.81	
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			492,876.73	
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)			492,876.73	
52	TOTAL FUND BALANCE/EQUITY			492,876.73	
53	TOTAL LIABILITIES AND FUND BALANCE			492,876.73	



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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)		1.60		
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		1.60		
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)		1.60		
52	TOTAL FUND BALANCE/EQUITY		1.60		
53	TOTAL LIABILITIES AND FUND BALANCE		1.60		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (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		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (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 (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)			90,980.10	
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			90,980.10	
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			90,980.10	
52	TOTAL FUND BALANCE/EQUITY			90,980.10	
53	TOTAL LIABILITIES AND FUND BALANCE			90,980.10	



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	27,999.88	29,288.41
1190 Penalties and Interest on Taxes	367.37	268.66
1510 Interest Earnings	93.17	1.76
3110 Direct State Aid	369,628.77	337,631.01
3111 Quality Educator	42,302.05	37,921.57
3112 At Risk Student	1,394.75	0.00
3113 Indian Education For All	1,978.80	1,836.00
3114 American Indian Achievement Gap	18,600.00	17,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	13,829.10	31,951.72
3120 State Guaranteed Tax Base Aid	266,041.36	266,637.54
3444 State School Block Grant	4,946.69	4,984.28
3460 Montana Oil and Gas Tax	45.81	1.09
3730 HB645 State Special Education Allowable Costs	0.00	744.20
6100 Material Prior Period Revenue Adjustments	2,598.18	0.00
7800 ARRA - State Fiscal Stabilization Fund	0.00	23,802.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	749,825.93	752,068.48

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	296,584.46	283,692.52
2XX Personal Services - Employee Benefits	55,584.82	8,065.10
6XX Supplies and Materials	1,330.56	20.00
21XX Support Services - Students		
1XX Personal Services - Salaries	33,249.50	34,802.50
2XX Personal Services - Employee Benefits	200.00	0.00
22XX Educational Media Services		
1XX Personal Services - Salaries	25,419.00	29,518.90
2XX Personal Services - Employee Benefits	100.00	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	57,146.37	50,985.38
5XX Other Purchased Services	0.00	12,625.80
24XX Support Services - School Administration		
1XX Personal Services - Salaries	21,075.70	17,683.18
2XX Personal Services - Employee Benefits	300.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	14,095.90	12,560.42
2XX Personal Services - Employee Benefits	300.00	300.00



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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	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	25,024.90	33,235.87
			2XX Personal Services - Employee Benefits	500.00	200.00
			4XX Purchased Property Services	14,620.06	6,395.30
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	12,998.35	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	38,688.22	41,429.21
			2XX Personal Services - Employee Benefits	400.00	200.00
	329 State Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries	65,843.64	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	71,838.20
			2XX Personal Services - Employee Benefits	0.00	400.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,756.00	6,276.45
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	23,957.18
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	29,444.25	27,875.00
			2XX Personal Services - Employee Benefits	2,000.00	2,000.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			7XX Property and Equipment Acquisition	0.00	23,802.24
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	48,234.06	47,383.78
			2XX Personal Services - Employee Benefits	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				744,895.79	736,247.03



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

Schedule Of Changes Worksheet

Beginning Fund Balance						4,930.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						752,068.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						736,247.03	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						20,751.59	(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	2009 Value	2010 Value
1110 District Tax Levy	38,790.10	41,432.64
1190 Penalties and Interest on Taxes	415.35	328.62
2220 County On-Schedule Trans Reimb	27,815.43	27,273.83
3210 State On-Schedule Trans Reimb	27,815.43	28,784.00
3444 State School Block Grant	1,884.45	1,898.77
3460 Montana Oil and Gas Tax	62.71	1.54

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>96,783.47</u>	<u>99,719.40</u>
--	------------------	------------------

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	70,128.44	78,409.35
2XX Personal Services - Employee Benefits	0.00	3,616.13
3XX Purchased Professional and Technical Services	98.00	67.78
4XX Purchased Property Services	7,916.91	2,421.00
5XX Other Purchased Services	7,673.15	5,775.50
6XX Supplies and Materials	13,767.25	9,710.24

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>99,583.75</u>	<u>100,000.00</u>
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Schedule Of Changes Worksheet

Beginning Fund Balance						1,123.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						99,719.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						100,000.00	(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)						842.68	(5)



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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	2009 Value	2010 Value
1110 District Tax Levy	51,102.08	57,851.32
1190 Penalties and Interest on Taxes	689.60	495.67
1510 Interest Earnings	1,646.35	98.05
3460 Montana Oil and Gas Tax	84.03	2.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,522.06	58,447.04

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	123,250.00	58,985.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	123,250.00	58,985.00

Schedule Of Changes Worksheet

Beginning Fund Balance	61,687.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,447.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,985.00	(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)	61,149.30	(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	2009 Value	2010 Value
1510 Interest Earnings	6.23	1.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6.23	1.34

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	419.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.34	(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)	420.88	(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	2009 Value	2010 Value
1510 Interest Earnings	212.98	23.11
2240 County Retirement Distribution	114,660.56	110,044.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	114,873.54	110,067.76

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	33,254.16	33,774.42
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,706.59	5,435.95
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,947.36	4,610.76
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,160.05	7,312.70
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,307.33	2,643.66
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,094.91	1,877.83
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,422.05	11,779.82
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,697.53	11,722.30
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,071.91	9,894.92
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,225.13	0.00
397 State Career & Technical Ed Entitlement - Trades & Industry		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	11,185.16
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	272.70	980.39
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,931.57	3,581.66



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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	2009 Value	2010 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,812.88	3,980.61
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	7,167.59	7,083.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				114,071.76	115,864.02

Schedule Of Changes Worksheet

Beginning Fund Balance						35,225.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						110,067.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						115,864.02	(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)						29,429.38	(5)



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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	2010 Value
280 Prior Period Adjustment	
6100 Material Prior Period Revenue Adjustments	-48,982.22
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	19,633.79
390 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	1,741.00
410 SRS	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,308.26
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,894.00
475 ARRA - Impact Aid Discretionary Construction	
7610 ARRA - Impact Aid, Discretionary Construction	25,819.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,413.83

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

PRC Program Function Object	2010 Value
329 Indian Student Achievement	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	0.00
6XX Supplies and Materials	0.00
329 Subtotal	0.00
370 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	10,342.93
7XX Property and Equipment Acquisition	9,290.86
370 Subtotal	19,633.79
390 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	611.79
6XX Supplies and Materials	1,129.21
390 Subtotal	1,741.00
410 SRS	
410 Miscellaneous Federal Grants Direct from Feds	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2010 Value
410 SRS	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	16,125.91
2XX Personal Services - Employee Benefits	2,997.09
	19,123.00
410 Subtotal	
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	200.00
2XX Personal Services - Employee Benefits	31.24
5XX Other Purchased Services	1,020.00
6XX Supplies and Materials	642.76
	1,894.00
451 Subtotal	
474 Impact Aid Construction	
410 Miscellaneous Federal Grants Direct from Feds	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	25,819.00
	68,210.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	

Schedule Of Changes Worksheet

Beginning Fund Balance	61,273.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,413.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	68,210.79	(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)	12,476.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
280 Prior Period Adjustment	-48,982.22	0.00	-48,982.22
329 Indian Student Achievement	0.00	0.00	0.00
370 Deferred Maintenance & Energy Efficiency	19,633.79	19,633.79	0.00
390 Vo Ed All Career & Tech Ed Programs	1,741.00	1,741.00	0.00
410 SRS	19,308.26	19,123.00	185.26
451 Vo Ed Carl Perkins Basic Grant	1,894.00	1,894.00	0.00
474 Impact Aid Construction	0.00	25,819.00	-25,819.00
475 ARRA - Impact Aid Discretionary Construction	25,819.00	0.00	25,819.00
Total	19,413.83	68,210.79	-48,796.96



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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	2009 Value	2010 Value
1110 District Tax Levy	6,729.00	7,525.01
1190 Penalties and Interest on Taxes	5.67	26.85
1510 Interest Earnings	8.81	1.58
3460 Montana Oil and Gas Tax	9.57	0.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,753.05	7,553.72

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

PRC Program Function Object	2009 Value	2010 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	6,244.58	5,075.28
2XX Personal Services - Employee Benefits	573.99	792.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,818.57	5,868.07

Schedule Of Changes Worksheet

Beginning Fund Balance		9.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7,553.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,868.07	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,695.40	(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	2009 Value	2010 Value
1900 Other Revenue from Local Sources	456.06	0.00
3260 State Driver's Education Reimbursement	0.00	1,314.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	456.06	1,314.19

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,314.19
4XX Purchased Property Services	401.39	0.00
5XX Other Purchased Services	504.01	0.00
6XX Supplies and Materials	1,024.96	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,930.36	1,314.19

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,314.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,314.19	(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	
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (4)
		0.00 (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	2009 Value	2010 Value
1510 Interest Earnings	9,965.54	1,608.70
1900 Other Revenue from Local Sources	1,652.71	0.00
4820 Federal Impact Aid - Title VIII	589,926.20	468,110.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	601,544.45	469,719.68

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	27,518.79	20,420.86
2XX Personal Services - Employee Benefits	62,197.63	156,025.87
5XX Other Purchased Services	5,663.05	6,883.68
6XX Supplies and Materials	68,551.64	25,472.07
8XX Other Expenditures	3,275.00	0.00
21XX Support Services - Students		
5XX Other Purchased Services	552.39	62.01
6XX Supplies and Materials	350.00	80.95
221X Improvement of Instruction Services		
6XX Supplies and Materials	0.00	2,098.36
222X Educational Media Services		
6XX Supplies and Materials	2,505.19	0.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	2,197.50	0.00
4XX Purchased Property Services	338.40	0.00
5XX Other Purchased Services	7,200.97	4,300.03
6XX Supplies and Materials	6,758.81	2,228.09
810 Dues and Fees	3,852.27	5,012.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	52,728.00	0.00
3XX Purchased Professional and Technical Services	2,536.98	4,845.27
4XX Purchased Property Services	597.49	338.55
5XX Other Purchased Services	5,426.86	4,285.06
6XX Supplies and Materials	10,524.38	7,924.76
810 Dues and Fees	454.00	300.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	1,160.00	0.00
5XX Other Purchased Services	801.72	1,084.19
6XX Supplies and Materials	3,316.85	3,780.11
810 Dues and Fees	0.00	510.00
26XX Operation and Maintenance of Plant Services		



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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	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	32,649.54	49,222.52
			2XX Personal Services - Employee Benefits	0.00	367.79
			3XX Purchased Professional and Technical Services	752.85	6,566.45
			440 Bldg & Grounds Repair and Main Services	0.00	22,662.70
			4XX Purchased Property Services	64,028.99	72,716.33
			5XX Other Purchased Services	13,882.25	25,206.19
			6XX Supplies and Materials	33,044.73	27,291.08
			7XX Property and Equipment Acquisition	38,284.17	8,719.00
			810 Dues and Fees	0.00	822.00
			8XX Other Expenditures	7,140.00	0.00
	27XX Student Transportation Services				
			4XX Purchased Property Services	393.46	4,503.32
			5XX Other Purchased Services	0.00	876.40
			6XX Supplies and Materials	1,454.67	1,232.15
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	32,923.67	34,606.66
			5XX Other Purchased Services	3,288.86	1,952.41
			6XX Supplies and Materials	6,638.83	5,572.40
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	1,521.00	1,449.68
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
			4XX Purchased Property Services	664.06	0.00
			5XX Other Purchased Services	2,779.27	0.00
			6XX Supplies and Materials	29,206.45	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			4XX Purchased Property Services	0.00	3,747.96
			5XX Other Purchased Services	0.00	2,643.78
			6XX Supplies and Materials	0.00	23,001.95
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			5XX Other Purchased Services	21,628.40	27,800.07
			6XX Supplies and Materials	8,382.78	5,990.51
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	2,006.00	0.00
			4XX Purchased Property Services	1,077.00	196.59
			5XX Other Purchased Services	7,378.92	9,704.03
			6XX Supplies and Materials	7,573.09	20,214.81



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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	2009 Value	2010 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			810 Dues and Fees	1,400.00	1,715.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>586,606.91</u>	<u>604,433.64</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					627,590.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					469,719.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					604,433.64	(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)					492,876.73	(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	2009 Value	2010 Value
1510 Interest Earnings	12.24	0.00
3281 State Technology Aid	1,879.53	956.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,891.77	956.80

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	1,909.57	0.00
6XX Supplies and Materials	2,942.57	956.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,852.14	956.80

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	956.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	956.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



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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	2009 Value	2010 Value
1510 Interest Earnings	6.60	1.60
3445 State Combined Fund School Block Grant	2,370.73	2,388.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,377.33	2,390.35

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	2,370.73	2,479.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,370.73	2,479.11

Schedule Of Changes Worksheet

Beginning Fund Balance		90.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,390.35 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,479.11 (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)		1.60 (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	2009 Value	2010 Value
1700 Student Extracurricular Activity Receipts	59,222.30	48,502.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59,222.30	48,502.80

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	51,039.05	40,468.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	51,039.05	40,468.84

Schedule Of Changes Worksheet

Beginning Fund Balance	82,946.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,502.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,468.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	90,980.10	(5)



Trustees' Financial Summary

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

**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2009 Value	2010 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	42,628.00	43,839.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	65,843.64	71,838.20
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	280,485.87	396,430.90
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	729.28	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,081.90	0.00
XX	XXX 26XX 41X	Energy Utility Services	62,602.05	71,882.20
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	25,819.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	9,290.86
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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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,179.76
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,179.76

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,392.96
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,978.76
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	85,210.36
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 FY2012 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	41,429.21	0.00	0.00	34,606.66	
280	1XXX	2XX	200.00	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	1,952.41	
280	1XXX	6XX	0.00	0.00	0.00	5,572.40	
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	1,449.68	
Totals			41,629.21	0.00	0.00	43,581.15	85,210.36

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 FY10.



Trustees' Financial Summary

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	29,925.00	0.00	0.00	0.00	29,925.00
Buildings	2,501,287.50	0.00	220,378.95	0.00	2,721,666.45
Machinery and Equipment	836,975.00	0.00	91,372.50	10,903.00	917,444.50
Totals at Historical Cost	3,368,187.50	0.00	311,751.45	10,903.00	3,669,035.95
Less Accumulated Depreciation For:					
Improvement Accum	3,500.50	0.00	0.00	0.00	3,500.50
Building Accum	754,904.49	0.00	4,815.00	0.00	759,719.49
Machinery and Equipment Accum	449,690.77	0.00	102,175.00	0.00	551,865.77
Total Accumulated Depreciation	1,208,095.76	0.00	106,990.00	0.00	1,315,085.76
Governmental Activities, Capital Assets, net	2,160,091.74	0.00	204,761.45	10,903.00	2,353,950.19

* 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 FY2010	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	75,503.41	0.00	0.00
General Administration (23XX)	1,459.75	0.00	0.00
School Administration (24XX)	940.00	0.00	0.00
Operations and Maintenance (26XX)	13,714.14	0.00	0.00
Transportation (27XX)	35,255.47	0.00	0.00
Food Service (31XX)	4,252.32	0.00	0.00
Extracurricular (34XX, 35XX)	15,988.04	0.00	0.00
Unallocated	197.02	0.00	0.00
Total Depreciation for FY2010	147,310.15	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2009-10

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**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Compensated Absences	34,288.97	192.34	0.00	0.00	34,481.31	0.00	34,481.31
Total Governmental Activity Long-Term Liabilities	34,288.97	192.34	0.00	0.00	34,481.31	0.00	34,481.31

* 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.