



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

**21 Hill County
0425 Box Elder Elem**

**** Recalculated ****

Due Dates:

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

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

Certification

Business Manager/Clerk: Alvina Friede

Phone #: (406) 352-4195

(Signature)

(Date)

Chair, Board of Trustees: Anthony Woods

(Signature)

(Date)

County Superintendent: Diane McLean

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY11 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.



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

**21 Hill County
0425 Box Elder Elem**

**** Recalculated ****

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
100	PPA	LOCAL		
367	State OTO FullTime Kindergarten Startup	STATE		state
370	Deferred Maintenance & Energy Efficiency	STATE	STMSSR-81-SFF-09-048	NA
410	SMALL RURAL SCHOOLS	FEDERAL		84.358
420	ESEA Title I Capital Exp	FEDERAL		84.348A
434	21st Century Community Learning	FEDERAL		84.287
471	GEAR UP REGULAR GRANT	FEDERAL		84.334
472	GEAR UP SALARY FOR TEACHER	FEDERAL		84.334
473	GEAR UP SUMMER GRANT	FEDERAL		84.334
690	IDEA Part B	FEDERAL		84.027
760	ARRA - Impact Aid School Construction Formula	FEDERAL		84.404
770	Johnson O'Malley (JOM)	FEDERAL		15.130
780	Title VII, Indian Education	FEDERAL		84.060



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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)	188,260.38	-861.34	21,515.91	8,074.82
02	Taxes Receivable - Real and Personal (120-149)	4,706.94	3,780.09	5,530.46	
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	192,967.32	2,918.75	27,046.37	8,074.82
LIABILITIES					
21	Payable to Other Funds (601-606)	19,935.88			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,706.94	3,780.09	5,530.46	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	24,642.82	3,780.09	5,530.46	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	168,324.50	-861.34	21,515.91	8,074.82
52	TOTAL FUND BALANCE/EQUITY	168,324.50	-861.34	21,515.91	8,074.82
53	TOTAL LIABILITIES AND FUND BALANCE	192,967.32	2,918.75	27,046.37	8,074.82



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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)	868.49	10,494.68	25,955.07	78.45
02	Taxes Receivable - Real and Personal (120-149)				1.27
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			19,074.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	868.49	10,494.68	45,029.07	79.72
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1.27
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				1.27
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	868.49	10,494.68	45,029.07	78.45
52	TOTAL FUND BALANCE/EQUITY	868.49	10,494.68	45,029.07	78.45
53	TOTAL LIABILITIES AND FUND BALANCE	868.49	10,494.68	45,029.07	79.72



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,563.47	
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			3,563.47	
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)			3,563.47	
52	TOTAL FUND BALANCE/EQUITY			3,563.47	
53	TOTAL LIABILITIES AND FUND BALANCE			3,563.47	



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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)			931,795.84	
04	Receivables from Other Funds (160-179)			19,935.88	
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			951,731.72	
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)			951,731.72	
52	TOTAL FUND BALANCE/EQUITY			951,731.72	
53	TOTAL LIABILITIES AND FUND BALANCE			951,731.72	



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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)	1,020.36			
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	1,020.36			
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)	1,020.36			
52	TOTAL FUND BALANCE/EQUITY	1,020.36			
53	TOTAL LIABILITIES AND FUND BALANCE	1,020.36			



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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				



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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				



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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				



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,222.29	
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			1,222.29	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			1,222.29	
52	TOTAL FUND BALANCE/EQUITY			1,222.29	
53	TOTAL LIABILITIES AND FUND BALANCE			1,222.29	



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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				



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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				



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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				



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	48,239.20	51,930.68
1190 Penalties and Interest on Taxes	466.12	240.81
1510 Interest Earnings	5.70	76.25
1900 Other Revenue from Local Sources	1,000.00	2,420.18
3110 Direct State Aid	690,802.25	675,644.41
3111 Quality Educator	92,884.43	90,277.43
3113 Indian Education For All	6,283.20	6,732.00
3114 American Indian Achievement Gap	58,800.00	59,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	43,524.44	46,894.96
3120 State Guaranteed Tax Base Aid	553,754.24	611,463.67
3444 State School Block Grant	7,089.84	7,143.72
3460 Montana Oil and Gas Tax	1.86	0.00
3730 HB645 State Special Education Allowable Costs	2,604.72	2,803.04
7800 ARRA - State Fiscal Stabilization Fund	48,700.03	76,238.03
7810 Education Jobs Fund	0.00	63,725.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,554,156.03	1,695,390.69

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	993,947.46	925,672.29
2XX Personal Services - Employee Benefits	12,864.57	85,324.74
5XX Other Purchased Services	15,986.56	0.00
6XX Supplies and Materials	1,295.17	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	34,802.50	28,057.97
2XX Personal Services - Employee Benefits	400.00	0.00
22XX Educational Media Services		
1XX Personal Services - Salaries	26,519.10	30,073.50
23XX Support Services - General Administration		
1XX Personal Services - Salaries	56,983.78	58,540.51
24XX Support Services - School Administration		
1XX Personal Services - Salaries	50,441.89	93,485.41
2XX Personal Services - Employee Benefits	1,000.00	0.00
5XX Other Purchased Services	23,259.15	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	32,368.43	39,712.92
26XX Operation and Maintenance of Plant Services		



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	20,000.00	20,813.53
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	39,731.67	39,651.62
			2XX Personal Services - Employee Benefits	600.00	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	50,149.80	44,822.34
			2XX Personal Services - Employee Benefits	400.00	0.00
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	12,799.87	1,646.38
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	25,023.75	36,585.75
			2XX Personal Services - Employee Benefits	1,000.00	4,000.00
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	76,238.03
			3XX Purchased Professional and Technical Services	1,135.00	0.00
			4XX Purchased Property Services	17,150.00	0.00
			7XX Property and Equipment Acquisition	30,415.03	0.00
	781 Education Jobs Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	63,725.51
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	73,124.01	76,426.36
			2XX Personal Services - Employee Benefits	3,000.00	3,884.46
			6XX Supplies and Materials	23,402.54	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,547,800.28</u>	<u>1,628,661.32</u>



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						101,595.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,695,390.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,628,661.32	(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)						168,324.50	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	41,863.88	41,818.20
1190 Penalties and Interest on Taxes	333.81	208.68
1510 Interest Earnings	0.00	31.57
2220 County On-Schedule Trans Reimb	27,190.24	28,109.34
3210 State On-Schedule Trans Reimb	28,784.00	28,889.34
3444 State School Block Grant	1,485.51	1,496.80
3445 State Combined Fund School Block Grant	0.00	2,232.47
3460 Montana Oil and Gas Tax	1.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,658.99	102,786.40

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	77,331.74	84,542.64
2XX Personal Services - Employee Benefits	3,200.00	0.00
3XX Purchased Professional and Technical Services	31.14	1,177.68
4XX Purchased Property Services	4,045.61	4,660.41
5XX Other Purchased Services	4,556.08	5,526.23
6XX Supplies and Materials	10,709.43	9,649.84
810 Dues and Fees	126.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	100,000.00	105,556.80



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,909.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						102,786.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						105,556.80	(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)						-861.34	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** 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	2010 Value	2011 Value
1110 District Tax Levy	57,851.28	62,890.41
1190 Penalties and Interest on Taxes	495.75	289.62
1510 Interest Earnings	125.35	116.74
3460 Montana Oil and Gas Tax	2.01	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,474.39	63,296.77

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	39.99	0.00
7XX Property and Equipment Acquisition	58,985.00	111,750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	59,024.99	111,750.00

Schedule Of Changes Worksheet

Beginning Fund Balance	69,969.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,296.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	111,750.00	(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)	21,515.91	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1900 Other Revenue from Local Sources	0.00	649.33
4550 Federal Child Nutrition	210,798.57	196,678.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>210,798.57</u>	<u>197,327.68</u>

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	163.80	6,119.45
4XX Purchased Property Services	14,025.19	7,034.04
5XX Other Purchased Services	1,347.80	3,192.85
6XX Supplies and Materials	180,942.05	193,385.69
810 Dues and Fees	44.00	2,679.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>196,522.84</u>	<u>212,411.18</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		23,158.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		197,327.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		212,411.18	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		8,074.82	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** 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	2010 Value	2011 Value
1510 Interest Earnings	2.50	2.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.50	2.50

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	865.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.50	(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)	868.49	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** 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	2010 Value	2011 Value
2240 County Retirement Distribution	274,042.22	358,746.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	274,042.22	358,746.26

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	154,176.06	196,941.71
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	11,811.50	10,775.39
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	4,691.38
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,142.36	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,133.10	16,904.81
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	21,610.11	34,342.23
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,797.37	6,000.55
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	19,385.98	22,903.07
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	11,318.50	12,645.98
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,464.50	14,461.58
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,824.60	6,862.15
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,826.83	0.00
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,057.68	375.40
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	5,813.40	6,769.15



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** 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	2010 Value	2011 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	11,214.51	14,578.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				280,576.50	348,251.58

Schedule Of Changes Worksheet

Beginning Fund Balance					0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					358,746.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					348,251.58 (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)					10,494.68 (5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** 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	2011 Value
100 PPA	
6100 Material Prior Period Revenue Adjustments	11,574.48
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	0.00
410 SMALL RURAL SCHOOLS	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	18,639.14
420 ESEA Title I Capital Exp	
4940 Schoolwide Program	284,129.00
434 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	69,708.00
471 GEAR UP REGULAR GRANT	
4710 GEAR UP	48,200.00
472 GEAR UP SALARY FOR TEACHER	
4710 GEAR UP	50,463.00
473 GEAR UP SUMMER GRANT	
4710 GEAR UP	9,831.00
690 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	26,000.00
760 ARRA - Impact Aid School Construction Formula	
7600 ARRA - Impact Aid, Formula Construction	823.00
770 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	33,336.47
780 Title VII, Indian Education	
4130 Title VII Indian Education	85,545.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	638,249.09

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

PRC Program Function Object	2011 Value
367 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	5,842.07
370 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	11,475.00
410 SMALL RURAL SCHOOLS	



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** 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	2011 Value
410 SMALL RURAL SCHOOLS	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	16,098.76
2XX Personal Services - Employee Benefits	2,540.38
410 Subtotal	18,639.14
420 ESEA Title I Capital Exp	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	215,966.18
2XX Personal Services - Employee Benefits	33,578.33
3XX Purchased Professional and Technical Services	9,592.77
5XX Other Purchased Services	6,217.77
6XX Supplies and Materials	18,773.95
420 Subtotal	284,129.00
434 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	47,000.51
2XX Personal Services - Employee Benefits	7,400.76
3XX Purchased Professional and Technical Services	1,315.00
5XX Other Purchased Services	2,482.15
6XX Supplies and Materials	11,509.58
434 Subtotal	69,708.00
471 GEAR UP REGULAR GRANT	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	38,959.83
2XX Personal Services - Employee Benefits	6,468.56
3XX Purchased Professional and Technical Services	500.00
6XX Supplies and Materials	2,271.61
471 Subtotal	48,200.00
472 GEAR UP SALARY FOR TEACHER	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	35,389.00
2XX Personal Services - Employee Benefits	15,074.00
472 Subtotal	50,463.00
473 GEAR UP SUMMER GRANT	



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** 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	2011 Value
473 GEAR UP SUMMER GRANT	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	5,850.79
2XX Personal Services - Employee Benefits	980.21
6XX Supplies and Materials	3,000.00
473 Subtotal	9,831.00
690 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	19,295.12
2XX Personal Services - Employee Benefits	6,704.88
690 Subtotal	26,000.00
760 ARRA - Impact Aid School Construction Formula	
760 ARRA - Impact Aid, Formula Construction	
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	823.00
770 Johnson O'Malley (JOM)	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	16,587.64
2XX Personal Services - Employee Benefits	2,560.02
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	13,022.10
2XX Personal Services - Employee Benefits	1,166.71
770 Subtotal	33,336.47
780 Title VII, Indian Education	
210 Non-Federal Alternative Education	
1XXX Instruction	
1XX Personal Services - Salaries	73,055.92
2XX Personal Services - Employee Benefits	12,489.08
780 Subtotal	85,545.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	643,991.68



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						50,771.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						638,249.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						643,991.68	(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)						45,029.07	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 PPA	11,574.48	0.00	11,574.48
367 State OTO FullTime Kindergarten Startup	0.00	5,842.07	-5,842.07
370 Deferred Maintenance & Energy Efficiency	0.00	11,475.00	-11,475.00
410 SMALL RURAL SCHOOLS	18,639.14	18,639.14	0.00
420 ESEA Title I Capital Exp	284,129.00	284,129.00	0.00
434 21st Century Community Learning	69,708.00	69,708.00	0.00
471 GEAR UP REGULAR GRANT	48,200.00	48,200.00	0.00
472 GEAR UP SALARY FOR TEACHER	50,463.00	50,463.00	0.00
473 GEAR UP SUMMER GRANT	9,831.00	9,831.00	0.00
690 IDEA Part B	26,000.00	26,000.00	0.00
760 ARRA - Impact Aid School Construction Formula	823.00	823.00	0.00
770 Johnson O'Malley (JOM)	33,336.47	33,336.47	0.00
780 Title VII, Indian Education	85,545.00	85,545.00	0.00
Total	638,249.09	643,991.68	-5,742.59



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** 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	2010 Value	2011 Value
1110 District Tax Levy	19.55	1.86
1190 Penalties and Interest on Taxes	0.35	0.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19.90	1.90

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	76.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.90	(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)	78.45	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	4.88	7.45
1910 Rentals	0.00	2,300.00
1915 Dormitory Charges	1,600.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,604.88	2,307.45

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

PRC Program Function Object	2010 Value	2011 Value
8XX Community Services Programs		
33XX Community Services		
4XX Purchased Property Services	0.00	667.64
6XX Supplies and Materials	768.55	531.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	768.55	1,199.36

Schedule Of Changes Worksheet

Beginning Fund Balance	2,455.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,307.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,199.36	(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)	3,563.47	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	4,540.85	3,322.68
1900 Other Revenue from Local Sources	66,496.61	19,546.66
4820 Federal Impact Aid - Title VIII	1,744,128.38	1,693,020.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,815,165.84	1,715,889.35

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	351,147.22	182,479.66
2XX Personal Services - Employee Benefits	487,675.94	657,372.72
3XX Purchased Professional and Technical Services	11,553.70	6,012.00
4XX Purchased Property Services	446.72	4,569.47
5XX Other Purchased Services	6,638.07	1,226.68
6XX Supplies and Materials	89,915.01	40,406.82
7XX Property and Equipment Acquisition	10,765.00	0.00
810 Dues and Fees	0.00	3,186.33
8XX Other Expenditures	11,640.25	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	41,046.00	42,166.35
5XX Other Purchased Services	253.50	944.22
6XX Supplies and Materials	182.03	0.00
222X Educational Media Services		
6XX Supplies and Materials	6,396.78	3,783.04
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	50,321.70
2XX Personal Services - Employee Benefits	0.00	49,912.87
3XX Purchased Professional and Technical Services	2,478.00	549.16
4XX Purchased Property Services	1,354.21	250.85
5XX Other Purchased Services	47,538.99	80,192.46
6XX Supplies and Materials	8,333.77	1,915.18
810 Dues and Fees	9,127.62	12,191.14
24XX Support Services - School Administration		
1XX Personal Services - Salaries	92,071.53	130,205.70
3XX Purchased Professional and Technical Services	7,724.15	29,581.10
4XX Purchased Property Services	1,748.20	0.00
5XX Other Purchased Services	2,750.01	2,002.63
6XX Supplies and Materials	12,236.88	8,828.47
810 Dues and Fees	1,728.92	5,647.00
25XX Support Services - Business		



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	9,272.26	26,802.11
			5XX Other Purchased Services	11,944.18	8,137.66
			6XX Supplies and Materials	9,039.62	11,489.50
			810 Dues and Fees	3,654.25	1,649.29
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	110,824.57	132,004.96
			3XX Purchased Professional and Technical Services	20,705.45	20,611.90
			440 Bldg & Grounds Repair and Main Services	9,374.22	50,446.06
			4XX Purchased Property Services	141,081.38	145,859.80
			5XX Other Purchased Services	50,644.76	12,828.85
			6XX Supplies and Materials	64,298.96	77,162.97
			7XX Property and Equipment Acquisition	8,719.00	0.00
			810 Dues and Fees	6,407.72	180.00
			8XX Other Expenditures	4,126.00	1,000.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	1,413.20	15.00
			5XX Other Purchased Services	1,585.30	871.66
			6XX Supplies and Materials	25,447.05	32,086.60
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	235,454.11	23,385.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	54,012.44	87,222.40
			5XX Other Purchased Services	594.27	420.50
			6XX Supplies and Materials	3,419.90	1,995.60
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	5,073.87	5,466.78
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	10,258.54	2,577.99
			6XX Supplies and Materials	1,455.00	720.80
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	19,816.52	14,001.50
			5XX Other Purchased Services	3,365.27	2,387.78
			6XX Supplies and Materials	70.22	155.54
			810 Dues and Fees	250.00	520.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	6,475.00	14,564.95
			2XX Personal Services - Employee Benefits	710.13	0.00



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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	2010 Value	2011 Value
	910 Food Services				
		31XX Food Services			
			4XX Purchased Property Services	6,548.16	818.32
			5XX Other Purchased Services	934.80	0.00
			6XX Supplies and Materials	90,928.12	79,694.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,122,656.77	2,068,823.17

Schedule Of Changes Worksheet

Beginning Fund Balance					1,304,665.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,715,889.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,068,823.17	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					951,731.72	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
3281 State Technology Aid	1,977.16	2,112.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,977.16	2,112.64

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	210.60	0.00
6XX Supplies and Materials	746.20	2,112.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	956.80	2,112.64

Schedule Of Changes Worksheet

Beginning Fund Balance	1,020.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,112.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,112.64	(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)	1,020.36	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	1.69	0.00
3445 State Combined Fund School Block Grant	2,215.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,217.32</u>	<u>0.00</u>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	2,252.45	1.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,252.45</u>	<u>1.69</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		1.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1.69	(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

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	212.70	212.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	212.70	212.70

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	266.00	336.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	266.00	336.01

Schedule Of Changes Worksheet

Beginning Fund Balance	1,345.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	212.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	336.01	(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)	1,222.29	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	42,108.00	78,597.93
XX	39X 1XXX 112	Certified Teacher Staff Salaries	50,149.80	44,822.34
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	1,501,461.88	1,440,519.56
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	367.67
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	36.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	132,173.83	137,861.80
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	370,440.98	23,385.00
XX	XXX 4XXX 73X	Major Equipment-New	11,561.79	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



Trustees' Financial Summary

FY2010-11

21 Hill County
0425 Box Elder Elem

Submit ID: 0425-33089595

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	49,698.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	49,698.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	16,566.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	71,565.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	134,756.90
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 FY2013 Maximum Budget: 75%



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	39,651.62	0.00	0.00	87,222.40	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	420.50	
280	1XXX	6XX	0.00	0.00	0.00	1,995.60	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	5,466.78	
Totals			39,651.62	0.00	0.00	95,105.28	134,756.90

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 FY11.



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	29,925.00	0.00	0.00	0.00	29,925.00
Buildings	2,721,666.45	0.00	0.00	0.00	2,721,666.45
Machinery and Equipment	917,444.00	0.00	133,797.00	151,796.00	899,445.00
Totals at Historical Cost	3,669,035.45	0.00	133,797.00	151,796.00	3,651,036.45
Less Accumulated Depreciation For:					
Improvement Accum	3,500.50	1,784.50	1,321.00	0.00	6,606.00
Building Accum	759,719.49	0.00	62,484.00	0.00	822,203.49
Machinery and Equipment Accum	551,865.77	0.00	91,542.00	146,328.50	497,079.27
Total Accumulated Depreciation	1,315,085.76	1,784.50	155,347.00	146,328.50	1,325,888.76
Governmental Activities, Capital Assets, net	2,353,949.69	-1,784.50	-21,550.00	5,467.50	2,325,147.69

* 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 FY2011	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	70,185.26	0.00	0.00
General Administration (23XX)	0.00	0.00	0.00
School Administration (24XX)	2,759.38	0.00	0.00
Operations and Maintenance (26XX)	13,662.76	0.00	0.00
Transportation (27XX)	43,736.72	0.00	0.00
Food Service (31XX)	4,874.86	0.00	0.00
Extracurricular (34XX, 35XX)	14,876.78	0.00	0.00
Unallocated	5,751.47	0.00	0.00
Total Depreciation for FY2011	155,847.23	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2010-11

Submit ID: 0425-33089595

21 Hill County
0425 Box Elder Elem

**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
Governmental Activities*							
Compensated Absences	66,843.35	1,063.71	0.00	0.00	67,907.06	0.00	67,907.06
Total Governmental Activity							
Long-Term Liabilities	66,843.35	1,063.71	0.00	0.00	67,907.06	0.00	67,907.06

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

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

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