



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

**21 Hill County
0427 Havre Elem**

**** Recalculated ****

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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

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

Certification

Business Manager/Clerk Richard Floren

Phone #: (406) 265-4356

(Signature)

(Date)

Chair, Board of Trustees Denise Thompson

(Signature)

(Date)

County Superintendent Shirley Isbell

(Signature)

(Date)

Software

Accounting Package: NCS

For FY03 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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

Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

PRC	Title	Project Type	Project Number	CFDA #
102	Title I Part A	FEDERAL	2104273102	84.010A
105	E-Rate Fund	LOCAL	None	Local
125	Internet Access Users	LOCAL	None	Local
145	I-Stand Summer School	LOCAL		
230	Title I, Part A, Improving Basic Programs	FEDERAL	2104273103	84.010A
231	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2104271403	84.367
232	Title II, Part D, Ed Technology	FEDERAL	2104276003	84.318
233	Title IV, Part A, Safe & Drug-Free	FEDERAL	2104271603	84.186A
234	Title V, Part A, Innovative Programs	FEDERAL	2104273903	84.298
240	Title I, Part A, Improving Basic Programs HS	FEDERAL	2104273103	84.010A
350	Title VII, Indian Education	FEDERAL	SO6OA022169	84.060
351	Title IX - Indian Ed FY-02	FEDERAL	SO6OA012169	84.060
401	Agg of Reim/Indirect	LOCAL	Entitlement	Local
420	Accelerated LGST	STATE	None	State
450	SPED MTOP	STATE	None	
451	IDEA, Part B, Children w/Disabilities	FEDERAL	2104277703ALLO	84.027
455	IDEA-Preschool Section 619	FEDERAL	2104277903ALLO	84.173A
460	CSPD Region II Grant	FEDERAL	2104277703INST	84.027A
462	CSPD Conference Fees	LOCAL		
463	CSPD We Teach All - IDEA	FEDERAL	2104277803WTA	84.027A
465	CSPD - IDEA - Deaf & Blind	FEDERAL	2104277803	84.323A
550	ABE - TANF	FEDERAL	2104274303	93.558
555	ABLE - State	STATE	2104275603BG	
560	Adult Basic Ed - Federal	FEDERAL	2104275603BG	84.002
725	Johnson O'Malley (JOM) FY-02	FEDERAL	None	15.130
760	Helpers	LOCAL		
780	Catering Service	LOCAL		
825	Employer BC/BS Reserve	LOCAL		

Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,136,383.74	169,889.11	292,719.58	131,467.94
02	Taxes Receivable - Real and Personal (120-149)	164,697.33	13,674.87	926.13	
03	Taxes Receivable - Protested (150-159)	4,552.30	222.17	129.75	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	40,322.00			152,688.05
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,345,955.37	183,786.15	293,775.46	284,155.99
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	169,249.63	13,897.04	1,055.88	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	169,249.63	13,897.04	1,055.88	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	40,322.00			152,688.05
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,136,383.74	169,889.11	292,719.58	131,467.94
52	TOTAL FUND BALANCE/EQUITY	1,176,705.74	169,889.11	292,719.58	284,155.99
53	TOTAL LIABILITIES AND FUND BALANCE	1,345,955.37	183,786.15	293,775.46	284,155.99

Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

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)	21,384.39	308,915.85	461,768.16	
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)		6,598.48		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	21,384.39	315,514.33	461,768.16	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			1,037.42	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,037.42	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	21,384.39	315,514.33	460,730.74	
52	TOTAL FUND BALANCE/EQUITY	21,384.39	315,514.33	460,730.74	
53	TOTAL LIABILITIES AND FUND BALANCE	21,384.39	315,514.33	461,768.16	

Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			16,100.75	73,045.19
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			16,100.75	73,045.19
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)			16,100.75	73,045.19
52	TOTAL FUND BALANCE/EQUITY			16,100.75	73,045.19
53	TOTAL LIABILITIES AND FUND BALANCE			16,100.75	73,045.19

Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

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)				
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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

**21 Hill County
0427 Havre Elem**

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,037.32	44,452.14	131,219.96	
02	Taxes Receivable - Real and Personal (120-149)			10,623.77	
03	Taxes Receivable - Protested (150-159)			478.50	
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	4,037.32	44,452.14	142,322.23	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			11,102.27	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			11,102.27	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,037.32	44,452.14	131,219.96	
52	TOTAL FUND BALANCE/EQUITY	4,037.32	44,452.14	131,219.96	
53	TOTAL LIABILITIES AND FUND BALANCE	4,037.32	44,452.14	142,322.23	

Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		278,294.28		
02	Taxes Receivable - Real and Personal (120-149)		9,710.67		
03	Taxes Receivable - Protested (150-159)		316.67		
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		288,321.62		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		10,027.34		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		10,027.34		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		278,294.28		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		278,294.28		
53	TOTAL LIABILITIES AND FUND BALANCE		288,321.62		

Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

**21 Hill County
0427 Havre Elem**

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
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)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

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)				111,273.47
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				111,273.47
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				111,273.47
35	TOTAL LIABILITIES				111,273.47
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				111,273.47



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)			431,291.80	
11	Buildings and Building Improvements (331 & 332)			8,706,827.06	
12	Machinery and Equipment (341 & 342)			1,475,865.22	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				204,265.15
15	Amounts to be Provided (404-406)				204,848.56
20	TOTAL ASSETS AND OTHER DEBITS			10,613,984.08	409,113.71
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				160,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				249,113.71
35	TOTAL LIABILITIES				409,113.71
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			10,613,984.08	
52	TOTAL FUND BALANCE/EQUITY			10,613,984.08	
53	TOTAL LIABILITIES AND FUND BALANCE			10,613,984.08	409,113.71



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	1,432,586.67	1,514,613.56
1190	Penalties and Interest on Taxes	11,001.72	11,254.86
1510	Interest Earnings	26,402.98	12,599.54
1900	Other Revenue from Local Sources	3,647.52	1,273.96
1910	Rentals	103.03	0.00
3110	Direct State Aid	2,525,267.80	2,563,381.94
3115	State Spec Ed Allowable Cost Pymt to Districts	213,014.36	221,021.05
3120	State Guaranteed Tax Base Aid	463,411.68	481,841.36
3440	State HB20/SB417 Prop Tax Reimb	37,503.44	35,323.18
3444	State School Block Grant	452,487.26	440,983.85
3460	Montana Oil and Gas Tax	554,436.66	357,691.26
4800	Federal Revenue in Lieu of Taxes	94.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,719,957.52	5,639,984.56

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	2,292,352.52	2,307,454.68
2XX	Personal Services - Employee Benefits	227,824.16	202,843.00
4XX	Purchased Property Services	22,367.38	21,203.82
5XX	Other Purchased Services	2,837.87	1,090.01
6XX	Supplies and Materials	194,693.20	186,102.27
7XX	Property and Equipment Acquisition	16,692.50	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	238,184.35	240,964.00
2XX	Personal Services - Employee Benefits	12,454.85	12,443.81
5XX	Other Purchased Services	2,398.99	2,152.31
6XX	Supplies and Materials	6,150.07	1,890.82
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	0.00	40,563.19
2XX	Personal Services - Employee Benefits	0.00	6,249.59
3XX	Purchased Professional and Technical Services	794.20	210.00
4XX	Purchased Property Services	4,339.72	6,778.00
5XX	Other Purchased Services	7,619.85	2,043.37
6XX	Supplies and Materials	97,695.32	198,517.69
7XX	Property and Equipment Acquisition	15,962.73	25,137.36
222X	Educational Media Services		
1XX	Personal Services - Salaries	115,743.59	118,554.63



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	22XX	Educational Media Services			
		2XX	Personal Services - Employee Benefits	5,517.96	5,935.59
		6XX	Supplies and Materials	18,745.42	19,732.11
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	140,997.70	132,714.65
		2XX	Personal Services - Employee Benefits	18,903.34	20,034.08
		3XX	Purchased Professional and Technical Services	4,340.77	18,645.00
		5XX	Other Purchased Services	8,438.74	5,258.26
		6XX	Supplies and Materials	406.95	377.10
		810	Dues and Fees	692.50	4,804.95
		8XX	Other Expenditures	3,562.68	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	399,020.24	399,561.35
		2XX	Personal Services - Employee Benefits	34,349.90	43,052.81
		5XX	Other Purchased Services	3,880.19	3,202.71
		810	Dues and Fees	1,735.00	1,840.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	170,458.61	157,581.38
		2XX	Personal Services - Employee Benefits	18,345.25	13,676.23
		3XX	Purchased Professional and Technical Services	11,597.85	11,226.18
		4XX	Purchased Property Services	21,014.86	23,902.97
		5XX	Other Purchased Services	15,063.66	7,092.39
		6XX	Supplies and Materials	9,902.11	10,325.85
		7XX	Property and Equipment Acquisition	0.00	1,933.28
		810	Dues and Fees	257.00	259.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	257,739.09	279,824.64
		2XX	Personal Services - Employee Benefits	62,641.74	70,837.37
		4XX	Purchased Property Services	284,312.87	284,794.02
		5XX	Other Purchased Services	55,008.06	79,965.93
		6XX	Supplies and Materials	51,855.43	87,569.02
		7XX	Property and Equipment Acquisition	24,309.00	0.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	44,671.04	0.00
		2XX	Personal Services - Employee Benefits	1,904.70	0.00
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	51,103.04	58,137.01
		2XX	Personal Services - Employee Benefits	2,447.31	2,416.74
		3XX	Purchased Professional and Technical Services	13,281.46	10,996.54
		5XX	Other Purchased Services	760.00	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	50,644.67	0.00
		7XX	Property and Equipment Acquisition	108,750.40	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	227,984.47	249,893.53
		2XX	Personal Services - Employee Benefits	2,519.85	2,512.24
		4XX	Purchased Property Services	6,338.00	6,084.50
		6XX	Supplies and Materials	4,374.76	10,735.82
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	102,200.33	95,658.32
		2XX	Personal Services - Employee Benefits	373.70	312.54
		5XX	Other Purchased Services	1,123.00	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	16,686.67	17,231.51
		2XX	Personal Services - Employee Benefits	1,776.07	1,941.28
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	39,590.00	30,572.00
		4XX	Purchased Property Services	25,795.00	8,615.00
		5XX	Other Purchased Services	6,791.00	744.00
		6XX	Supplies and Materials	3,597.00	738.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	828.32	893.34
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,957.53	4,313.51
		2XX	Personal Services - Employee Benefits	203.58	193.77
		5XX	Other Purchased Services	405.63	332.76
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	9,317.00	9,526.00
		2XX	Personal Services - Employee Benefits	32.36	33.92
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	49,000.01	47,833.00
		2XX	Personal Services - Employee Benefits	170.44	176.46
		3XX	Purchased Professional and Technical Services	4,400.00	4,500.00
		6XX	Supplies and Materials	4,550.62	5,749.34



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	6,212.77	11,113.64
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	13,102.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,686,100.95	5,639,600.69

Schedule of Changes Worksheet

Beginning Fund Balance	1,186,073.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,639,984.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,639,600.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year 40,322.00 Less Last Year 50,074.00 (4a) -9,752.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	-9,752.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,176,705.74	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	87,324.97	132,991.32
1190	Penalties and Interest on Taxes	552.99	649.79
1510	Interest Earnings	3,679.31	1,970.17
1900	Other Revenue from Local Sources	76.37	215.00
2220	County On-Schedule Trans Reimb	55,449.24	49,045.14
3210	State On-Schedule Trans Reimb	55,418.11	49,045.14
3440	State HB20/SB417 Prop Tax Reimb	2,314.63	3,186.65
3444	State School Block Grant	21,440.09	20,895.03
3460	Montana Oil and Gas Tax	31,655.66	30,158.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>257,911.37</u>	<u>288,156.49</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
25XX	Support Services - Business		
1XX	Personal Services - Salaries	750.00	47,229.88
2XX	Personal Services - Employee Benefits	7,143.40	10,919.58
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	109,793.34	109,060.09
2XX	Personal Services - Employee Benefits	5,288.45	5,664.83
3XX	Purchased Professional and Technical Services	2,299.10	1,973.04
4XX	Purchased Property Services	22,574.64	19,185.59
5XX	Other Purchased Services	11,327.11	14,249.12
6XX	Supplies and Materials	74,208.74	77,278.81
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	3,710.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>237,094.78</u>	<u>285,560.94</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						167,293.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						288,156.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						285,560.94	(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)						169,889.11	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	40,177.40	3,267.79
1190	Penalties and Interest on Taxes	282.05	262.34
1510	Interest Earnings	9,998.55	5,759.05
3440	State HB20/SB417 Prop Tax Reimb	1,055.66	0.00
3444	State School Block Grant	12,209.28	11,898.89
3460	Montana Oil and Gas Tax	15,349.07	2,485.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>79,072.01</u>	<u>23,673.23</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	28,753.00	136,204.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>28,753.00</u>	<u>136,204.75</u>

Schedule of Changes Worksheet

Beginning Fund Balance				405,251.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				23,673.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				136,204.75	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				292,719.58	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	6,071.31	3,054.03
1611	National School Lunch Program	216,731.33	301,139.92
1612	School Breakfast Program	13,263.09	0.00
1621	Lunch Sales	38.25	0.00
1622	Breakfast Sales	6.75	0.00
1623	Milk Sales	2,676.60	0.00
1632	Daily Adult Sales	4,593.75	0.00
1634	Daily Ala Carte Sales	50,818.19	10,166.35
1900	Other Revenue from Local Sources	275.00	332.85
4550	Federal Child Nutrition	240,846.04	239,312.19
190	School Food Breakfast Start-Up Grants		
4550	Federal Child Nutrition	4,400.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>539,720.31</u>	<u>554,005.34</u>

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

PRC Program Function Object	2002 Value	2003 Value	
910 Food Services			
31XX Food Services			
1XX Personal Services - Salaries	239,905.84	259,929.34	
2XX Personal Services - Employee Benefits	3,360.00	4,180.71	
4XX Purchased Property Services	6,451.25	10,523.98	
5XX Other Purchased Services	3,179.10	76,466.38	
6XX Supplies and Materials	291,179.80	312,073.35	
7XX Property and Equipment Acquisition	6,815.00	0.00	
810 Dues and Fees	2,128.52	0.00	
8XX Other Expenditures	0.00	851.50	
190 School Food Breakfast Start-Up Grants			
910 Food Services			
31XX Food Services			
6XX Supplies and Materials	4,400.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>557,419.51</u>	<u>664,025.26</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					303,761.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					554,005.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					664,025.26	(3)
Increase/Decrease of Reserve for Inventories						
This Year	152,688.05	Less Last Year	62,273.64	(4a)	90,414.41	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					90,414.41	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					284,155.99	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	548.90	324.55
3460 Montana Oil and Gas Tax	357.08	310.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	905.98	634.87

Schedule of Changes Worksheet

Beginning Fund Balance	20,749.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	634.87	(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)	21,384.39	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	5,864.10	2,510.04
2240	County Retirement Distribution	695,424.84	799,981.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>701,288.94</u>	<u>802,491.51</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	360,614.07	346,543.16
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	34,974.09	35,825.23
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	0.00	6,136.88
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	17,457.33	17,653.91
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	20,238.31	18,752.61
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	59,030.04	58,857.00
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	24,004.17	29,060.84
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	41,579.56	42,611.54
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	20,894.50	14,327.46
28XX	Support Services - Central		
	2XX Personal Services - Employee Benefits	7,560.49	8,510.91
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	63,024.42	69,072.64
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	15,285.34	16,109.02
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	2,535.48	2,613.32

Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	391.73
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	1,724.08	1,405.94
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	6,380.50	6,105.56
8XX	Community Services Programs				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	1,370.11	0.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	34,119.81	36,817.96
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		2XX	Personal Services - Employee Benefits	53.27	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>710,845.57</u>	<u>710,795.71</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					223,818.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					802,491.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					710,795.71	(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)					315,514.33	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
102 Title I Part A	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	15,787.94
105 E-Rate Fund	
1510 Interest Earnings	273.59
125 Internet Access Users	
1960 Services Provided Other Local Governmental Units	2,687.80
145 I-Stand Summer School	
3290 State - Other State Grants	23,300.00
230 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	431,032.25
231 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	225,648.00
232 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	20,379.00
233 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	21,178.51
234 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	23,252.90
350 Title VII, Indian Education	
4130 Title VII Indian Education	68,177.12
351 Title IX - Indian Ed FY-02	
4130 Title VII Indian Education	1,296.00
401 Agg of Reim/Indirect	
1510 Interest Earnings	1,871.22
1900 Other Revenue from Local Sources	5,356.85
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	52,705.13
401 Subtotal	59,933.20
420 Accelerated LGST	
1510 Interest Earnings	2,450.05
450 SPED MTOP	
6100 Material Prior Period Revenue Adjustments	400.00
451 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	310,063.00
455 IDEA-Preschool Section 619	
4570 IDEA Preschool	14,284.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
460 CSPD Region II Grant	
4560 IDEA, Part B, Children with Disabilities	64,000.00
462 CSPD Conference Fees	
1945 Fees - Users/Resale of Supplies	3,102.46
463 CSPD We Teach All - IDEA	
4650 Federal Miscellaneous Grants from OPI	2,500.00
465 CSPD - IDEA - Deaf & Blind	
4650 Federal Miscellaneous Grants from OPI	5,000.00
550 ABE - TANF	
4530 Adult Basic Education TANF	9,000.00
555 ABLE - State	
3620 State Adult Education Reimbursement	12,611.00
560 Adult Basic Ed - Federal	
4540 Adult Basic & Literacy Education (ABLE)	32,917.98
725 Johnson O'Malley (JOM) FY-02	
4100 Federal Miscellaneous Grants - Direct from Feds	4,196.97
760 Helpers	
1920 Contributions/Donations from Private Sources	2,337.06
780 Catering Service	
1950 Services Provided Other School Districts or Coops	75,000.00
825 Employer BC/BS Reserve	
1510 Interest Earnings	562.41
1920 Contributions/Donations from Private Sources	4,900.48
	5,462.89
825 Subtotal	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,436,271.72

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

PRC Program Function Object	2003 Value
102 Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	13,068.47
6XX Supplies and Materials	2,719.47



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

**21 Hill County
0427 Havre Elem**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
102 Subtotal	15,787.94
105 E-Rate Fund	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	2,239.84
6XX Supplies and Materials	13,211.56
105 Subtotal	15,451.40
125 Internet Access Users	
890 Other Community Services	
33XX Community Services	
8XX Other Expenditures	337.50
145 I-Stand Summer School	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	3,612.00
2XX Personal Services - Employee Benefits	564.07
145 Subtotal	4,176.07
230 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	249,134.00
2XX Personal Services - Employee Benefits	40,422.03
3XX Purchased Professional and Technical Services	20,109.13
5XX Other Purchased Services	2,104.93
6XX Supplies and Materials	15,214.40
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	7,491.38
2XX Personal Services - Employee Benefits	1,494.85
24XX Support Services - School Administration	
1XX Personal Services - Salaries	6,400.00
2XX Personal Services - Employee Benefits	1,003.53
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	17,409.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2003 Value
	230 Subtotal			360,783.25
231	Title II, Part A, Teacher/Principal Train/Recruit			
420	Title I, Part A, Improving Basic Programs			
	221X	Improvement of Instruction Services		
		6XX	Supplies and Materials	7,481.00
430	Title II, Part A, Teacher & Principal Training & Recruiting			
	221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries	138,835.04
		2XX	Personal Services - Employee Benefits	32,448.59
		5XX	Other Purchased Services	30,102.37
		6XX	Supplies and Materials	7,286.00
	62XX	Resources Transferred to Other School Districts or Cooper		
		940	Indirect Costs	9,495.00
	231 Subtotal			225,648.00
232	Title II, Part D, Ed Technology			
420	Title I, Part A, Improving Basic Programs			
	21XX	Support Services - Students		
		6XX	Supplies and Materials	816.00
431	Title II, Part D, Educational Technology			
	21XX	Support Services - Students		
		1XX	Personal Services - Salaries	15,405.74
		2XX	Personal Services - Employee Benefits	2,395.26
		6XX	Supplies and Materials	779.00
	62XX	Resources Transferred to Other School Districts or Cooper		
		940	Indirect Costs	983.00
	232 Subtotal			20,379.00
233	Title IV, Part A, Safe & Drug-Free			
420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction		
		6XX	Supplies and Materials	98.83
433	Title IV, Part A, Safe & Drug-Free Schools & Communities			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	15,534.00
		2XX	Personal Services - Employee Benefits	2,454.99



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

**21 Hill County
0427 Havre Elem**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	2,069.69
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,021.00
	21,178.51
233 Subtotal	
234 Title V, Part A, Innovative Programs	
420 Title I, Part A, Improving Basic Programs	
221X Improvement of Instruction Services	
6XX Supplies and Materials	197.90
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2,924.35
2XX Personal Services - Employee Benefits	456.50
3XX Purchased Professional and Technical Services	5,580.92
5XX Other Purchased Services	1,570.93
6XX Supplies and Materials	11,400.30
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,122.00
	23,252.90
240 Title I, Part A, Improving Basic Programs HS	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	43,988.30
2XX Personal Services - Employee Benefits	8,266.50
6XX Supplies and Materials	2,767.28
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,166.99
2XX Personal Services - Employee Benefits	494.90
24XX Support Services - School Administration	
1XX Personal Services - Salaries	7,600.00
2XX Personal Services - Employee Benefits	1,191.69
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	2,773.34



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
240 Subtotal	70,249.00
350 Title VII, Indian Education	
413 Title VII Indian Education	
21XX Support Services - Students	
1XX Personal Services - Salaries	50,343.85
2XX Personal Services - Employee Benefits	8,061.37
5XX Other Purchased Services	814.44
6XX Supplies and Materials	4,325.76
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2,500.00
2XX Personal Services - Employee Benefits	391.70
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,740.00
350 Subtotal	68,177.12
351 Title IX - Indian Ed FY-02	
413 Title VII Indian Education	
21XX Support Services - Students	
6XX Supplies and Materials	1,296.00
401 Agg of Reim/Indirect	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
6XX Supplies and Materials	2,085.93
810 Dues and Fees	8,129.26
401 Subtotal	10,215.19
450 SPED MTOP	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	400.00
451 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	218,171.97
2XX Personal Services - Employee Benefits	31,239.60
6XX Supplies and Materials	12,345.98



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
21XX Support Services - Students	
1XX Personal Services - Salaries	17,873.07
2XX Personal Services - Employee Benefits	14,214.20
5XX Other Purchased Services	1,552.18
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	14,666.00
	310,063.00
451 Subtotal	
455 IDEA-Preschool Section 619	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	10,082.00
457 IDEA Preschool	
1XXX Instruction	
2XX Personal Services - Employee Benefits	3,645.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	557.00
	14,284.00
455 Subtotal	
460 CSPD Region II Grant	
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
1XX Personal Services - Salaries	19,202.48
2XX Personal Services - Employee Benefits	1,751.21
3XX Purchased Professional and Technical Services	17,650.00
5XX Other Purchased Services	22,089.00
6XX Supplies and Materials	3,307.31
	64,000.00
460 Subtotal	
462 CSPD Conference Fees	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
5XX Other Purchased Services	1,808.27
6XX Supplies and Materials	1,294.19



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

**21 Hill County
0427 Havre Elem**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
462 Subtotal	3,102.46
463 CSPD We Teach All - IDEA	
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
5XX Other Purchased Services	2,500.00
465 CSPD - IDEA - Deaf & Blind	
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	5,000.00
550 ABE - TANF	
650 Adult Basic Education/GED Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4,738.16
2XX Personal Services - Employee Benefits	761.84
3XX Purchased Professional and Technical Services	3,500.00
550 Subtotal	9,000.00
555 ABLE - State	
362 State Adult Education Reimbursement	
21XX Support Services - Students	
1XX Personal Services - Salaries	10,130.00
2XX Personal Services - Employee Benefits	1,625.00
6XX Supplies and Materials	856.00
555 Subtotal	12,611.00
560 Adult Basic Ed - Federal	
454 Adult Basic & Literacy Education (ABLE)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2,135.65
5XX Other Purchased Services	418.39
6XX Supplies and Materials	2,815.46
28XX Support Services - Central	
1XX Personal Services - Salaries	10,000.00
2XX Personal Services - Employee Benefits	1,566.80
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,588.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
454 Adult Basic & Literacy Education (ABLE) 62XX Resources Transferred to Other School Districts or Cooper	
650 Adult Basic Education/GED Programs 1XXX Instruction 1XX Personal Services - Salaries	14,393.68
560 Subtotal	32,917.98
725 Johnson O'Malley (JOM) FY-02	
410 Miscellaneous Federal Grants Direct from Feds 21XX Support Services - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	3,582.45 614.52
725 Subtotal	4,196.97
760 Helpers	
860 Community Drug Free Programs 33XX Community Services 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	2,028.20 308.86
760 Subtotal	2,337.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 1,297,344.35



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						321,803.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,436,271.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,297,344.35	(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)						460,730.74	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Title I Part A	15,787.94	15787.94	.00
105 E-Rate Fund	273.59	15451.40	-15177.81
125 Internet Access Users	2,687.80	337.50	2350.30
145 I-Stand Summer School	23,300.00	4176.07	19123.93
230 Title I, Part A, Improving Basic Programs	431,032.25	360783.25	70249.00
231 Title II, Part A, Teacher/Principal Train/Recruit	225,648.00	225648.00	.00
232 Title II, Part D, Ed Technology	20,379.00	20379.00	.00
233 Title IV, Part A, Safe & Drug-Free	21,178.51	21178.51	.00
234 Title V, Part A, Innovative Programs	23,252.90	23252.90	.00
240 Title I, Part A, Improving Basic Programs HS	0.00	70249.00	-70249.00
350 Title VII, Indian Education	68,177.12	68177.12	.00
351 Title IX - Indian Ed FY-02	1,296.00	1296.00	.00
401 Agg of Reim/Indirect	59,933.20	10215.19	49718.01
420 Accelerated LGST	2,450.05	0.00	2450.05
450 SPED MTOP	400.00	400.00	.00
451 IDEA, Part B, Children w/Disabilities	310,063.00	310063.00	.00
455 IDEA-Preschool Section 619	14,284.00	14284.00	.00
460 CSPD Region II Grant	64,000.00	64000.00	.00
462 CSPD Conference Fees	3,102.46	3102.46	.00
463 CSPD We Teach All - IDEA	2,500.00	2500.00	.00
465 CSPD - IDEA - Deaf & Blind	5,000.00	5000.00	.00
550 ABE - TANF	9,000.00	9000.00	.00
555 ABLE - State	12,611.00	12611.00	.00
560 Adult Basic Ed - Federal	32,917.98	32917.98	.00
725 Johnson O'Malley (JOM) FY-02	4,196.97	4196.97	.00
760 Helpers	2,337.06	2337.06	.00
780 Catering Service	75,000.00	0.00	75000.00
825 Employer BC/BS Reserve	5,462.89	0.00	5462.89
Total	1,436,271.72	1,297,344.35	138,927.37



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	34.23	113.01
1900	Other Revenue from Local Sources	6,603.46	75.10
1910	Rentals	0.00	12,855.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6,637.69</u>	<u>13,043.55</u>

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

PRC Program Function Object		2002 Value	2003 Value
890	Other Community Services		
	33XX Community Services		
	4XX Purchased Property Services	793.19	2,068.97
	6XX Supplies and Materials	652.50	0.00
	8XX Other Expenditures	0.00	1,349.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,445.69</u>	<u>3,418.62</u>

Schedule of Changes Worksheet

Beginning Fund Balance				6,475.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				13,043.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,418.62	(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)				16,100.75	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,710.11	1,144.40
5300 Operating Transfers from Other Funds	13,102.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,812.11	1,144.40

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,171.28	4,559.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,171.28	4,559.49

Schedule of Changes Worksheet

Beginning Fund Balance	76,460.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,144.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,559.49	(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)	73,045.19	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	463.62	137.49
3281	State Technology Aid	1,219.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,683.25</u>	<u>137.49</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
21XX	Support Services - Students		
4XX	Purchased Property Services	0.00	1,295.00
6XX	Supplies and Materials	5,509.53	7,664.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>5,509.53</u>	<u>8,959.28</u>

Schedule of Changes Worksheet

Beginning Fund Balance				12,859.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				137.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				8,959.28	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				4,037.32	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	189.16
3282	State Flexibility Fund Allocation	0.00	44,262.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>44,452.14</u>

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				44,452.14	(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)				44,452.14	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	206,325.98	85,494.44
1190	Penalties and Interest on Taxes	1,342.17	1,272.70
1510	Interest Earnings	4,033.33	2,102.23
1900	Other Revenue from Local Sources	0.00	967.33
3120	State Guaranteed Tax Base Aid	39,014.02	40,151.03
3440	State HB20/SB417 Prop Tax Reimb	5,497.26	1,750.59
3444	State School Block Grant	37,156.73	36,212.11
3460	Montana Oil and Gas Tax	82,108.65	36,219.99
5120	Proceeds from Refunding Bonds	0.00	8,374.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>375,478.14</u>	<u>212,545.20</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	830 Special Assessments	16,807.09	17,531.24
	840 Principal On Debt	310,000.00	260,000.00
	850 Interest on Debt	35,264.38	2,240.00
	860 Agent Fees/Issuance Costs	1,004.00	4,620.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>363,075.47</u>	<u>284,392.02</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						203,066.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						212,545.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						284,392.02	(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)						131,219.96	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	109,831.61	86,889.59
1190	Penalties and Interest on Taxes	762.34	778.47
1510	Interest Earnings	10,088.30	4,703.04
3440	State HB20/SB417 Prop Tax Reimb	2,901.13	1,972.85
3444	State School Block Grant	28,930.58	28,195.09
3460	Montana Oil and Gas Tax	38,587.55	20,756.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>191,101.51</u>	<u>143,295.94</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	0.00	8,734.83
	6XX Supplies and Materials	0.00	1,469.68
	7XX Property and Equipment Acquisition	0.00	389,330.12
	8XX Other Expenditures	0.00	478.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>400,012.63</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					535,010.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					143,295.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					400,012.63	(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)					278,294.28	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

**21 Hill County
0427 Havre Elem**

**** Recalculated ****

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	159,845.27	170,463.94
XX	XXX 4XXX	710 Land	3,710.00	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	108,750.40	389,330.12
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	165,083.10
b. Related Services Block Grant Entitlement	55023.15
c. Total Entitlements Subject to Reversion	220,106.25

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	292,741.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	384,369.74
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County
0427 Havre Elem

**** Recalculated ****

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	249,893.53	0.00	0.00	0.00
280	1XXX	2XX	2,512.24	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	6,084.50	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	10,735.82	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	95,658.32	0.00	0.00	0.00
280	21XX	2XX	312.54	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	17,231.51	0.00	0.00	0.00
280	24XX	2XX	1,941.28	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	0.00
Totals			384,369.74	0.00	0.00	0.00 384,369.74



Trustees' Financial Summary

FY2002-03

Submit ID: 0427-18310880

21 Hill County

**** Recalculated ****

0427 Havre Elem

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.