



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

**21 Hill County
0427 Havre Elem**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk Zella Witter

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 FY06 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

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

PRC	Title	Project Type	Project Number	CFDA #
101	MS Pepsi Fund	LOCAL	None	
105	E-Rate Fund	LOCAL	None	Local
125	Internet Access Users	LOCAL	None	
130	Exxon Grant - HP	LOCAL	None	
135	Gates Grant	LOCAL	None	
145	I-Stand Summer School	LOCAL		
146	I-Stand Summer School 2006	LOCAL	None	
147	I-Stand FY-05-06	LOCAL	None	
150	Boys & Girls Club - Help	LOCAL	None	
160	Tobacco Grant Fund	STATE	21-0427	
165	Indian Education for All Montana Ready to Go	STATE	21-0427-46-06	
225	Title I, Part A, Improvement Grants	FEDERAL	21-0427-37-06	84.010
230	Title I, Part A, Improving Basic Programs	FEDERAL	21-0427-31-06	84.010A
231	Title II Part A	FEDERAL	21-0427-14-06	84.367
232	Title II, Part D, Ed Technology	FEDERAL	21-0427-60-06	84.318
233	Title IV, Part A, Safe & Drug-Free	FEDERAL	21-0427-16-06	84.186A
234	Title V, Part A, Innovative Programs	FEDERAL	21-0427-39-06	84.298
235	21st Century Community Learning	FEDERAL	21-0427-17-06	84.287
236	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	21-0427-99-06	84.358B
237	Title II Part A	FEDERAL	21-0427-14-06 SLA	84.367
238	Title V Part A	FEDERAL	21-0427-39-05	84.298
239	Title I, Part A, Improving Basic Programs	FEDERAL	21-0427-31-05	84.010A
350	Title VII, Indian Education	FEDERAL	B060A052169	84.060
351	Title VII, Indian Education	FEDERAL	S060A042169	84.060
401	Agg of Reim/Indirect	LOCAL	Entitlement	Local
420	Accelerated LGST	STATE	None	State
425	Energy Relief Fund	STATE	None	
451	IDEA, Part B, Children w/Disabilities	FEDERAL	21-0427-77-06-	84.027
455	IDEA Preschool	FEDERAL	21-0427-79-06	84.173A
457	Significant Need Students	STATE	21-0427-76-06-P2	
460	REGION II CSPD-IDEA B	STATE	21-0427-77-06 INST	
462	CSPD Conference Fees	LOCAL		
700	MAC PROGRAM	STATE	None	
775	Medicaid - CSCT	STATE	None	
780	Catering Service	LOCAL		
825	Employer BC/BS Reserve	LOCAL		



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

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)	1,768,179.13	177,180.83	397,103.67	21,846.59
02	Taxes Receivable - Real and Personal (120-149)	74,982.65	7,557.64	2,059.69	
03	Taxes Receivable - Protested (150-159)	54,756.82	5,374.59	1,636.71	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				56,939.00
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,897,918.60	190,113.06	400,800.07	78,785.59
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	129,739.47	12,932.23	3,696.40	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	129,739.47	12,932.23	3,696.40	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				56,939.00
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,768,179.13	177,180.83	397,103.67	21,846.59
52	TOTAL FUND BALANCE/EQUITY	1,768,179.13	177,180.83	397,103.67	78,785.59
53	TOTAL LIABILITIES AND FUND BALANCE	1,897,918.60	190,113.06	400,800.07	78,785.59



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

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)	22,870.35	169,074.46	627,046.14	
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)			1,793.27	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,870.35	169,074.46	628,839.41	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			17,007.27	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			17,007.27	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	22,870.35	169,074.46	611,832.14	
52	TOTAL FUND BALANCE/EQUITY	22,870.35	169,074.46	611,832.14	
53	TOTAL LIABILITIES AND FUND BALANCE	22,870.35	169,074.46	628,839.41	



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

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)			4,992.30	87,403.23
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			4,992.30	87,403.23
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)			4,992.30	87,403.23
52	TOTAL FUND BALANCE/EQUITY			4,992.30	87,403.23
53	TOTAL LIABILITIES AND FUND BALANCE			4,992.30	87,403.23



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

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

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

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)	18,101.34	73,282.80		70,565.53
02	Taxes Receivable - Real and Personal (120-149)				511.78
03	Taxes Receivable - Protested (150-159)				677.39
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	18,101.34	73,282.80		71,754.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1,189.17
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				1,189.17
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)	18,101.34	73,282.80		70,565.53
52	TOTAL FUND BALANCE/EQUITY	18,101.34	73,282.80		70,565.53
53	TOTAL LIABILITIES AND FUND BALANCE	18,101.34	73,282.80		71,754.70



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

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)	26,474.39	615,302.81		
02	Taxes Receivable - Real and Personal (120-149)		6,154.50		
03	Taxes Receivable - Protested (150-159)		4,431.23		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)		24,227.00		
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	26,474.39	650,115.54		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		10,585.73		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		10,585.73		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)		24,227.00		
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	26,474.39	615,302.81		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	26,474.39	639,529.81		
53	TOTAL LIABILITIES AND FUND BALANCE	26,474.39	650,115.54		



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

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	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

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	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

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)				104,535.85
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				104,535.85
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				104,535.85
35	TOTAL LIABILITIES				104,535.85
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				104,535.85



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

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

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (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

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	1,562,810.33	1,588,850.51
1190	Penalties and Interest on Taxes	7,914.74	8,562.48
1510	Interest Earnings	23,506.56	45,073.68
1900	Other Revenue from Local Sources	2,156.21	3,664.42
3110	Direct State Aid	2,537,677.02	2,651,892.25
3115	State Spec Ed Allowable Cost Pymt to Districts	226,646.13	233,536.84
3120	State Guaranteed Tax Base Aid	510,126.25	523,252.26
3440	State HB20/SB417 Prop Tax Reimb	23,033.72	17,359.54
3444	State School Block Grant	453,551.74	456,998.73
3460	Montana Oil and Gas Tax	482,912.51	783,780.42
4800	Federal Revenue in Lieu of Taxes	100.20	53.00
6100	Material Prior Period Revenue Adjustments	83.55	75.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,830,518.96	6,313,099.13

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	2,575,658.53	2,455,194.35
2XX	Personal Services - Employee Benefits	217,186.94	239,771.56
3XX	Purchased Professional and Technical Services	160.00	0.00
4XX	Purchased Property Services	16,908.09	21,459.65
5XX	Other Purchased Services	1,965.50	944.10
6XX	Supplies and Materials	220,865.01	262,372.91
7XX	Property and Equipment Acquisition	14,213.00	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	233,210.06	277,348.14
2XX	Personal Services - Employee Benefits	17,695.68	19,959.94
3XX	Purchased Professional and Technical Services	1,572.45	1,848.46
5XX	Other Purchased Services	2,251.64	2,242.66
6XX	Supplies and Materials	1,024.97	966.89
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	85,814.40	25,721.50
2XX	Personal Services - Employee Benefits	8,888.06	6,158.59
3XX	Purchased Professional and Technical Services	1,276.20	1,900.00
4XX	Purchased Property Services	8,391.74	7,674.35
5XX	Other Purchased Services	4,725.89	9,078.33
6XX	Supplies and Materials	33,218.25	111,287.75



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	124,327.47	211,447.33
		2XX	Personal Services - Employee Benefits	7,346.44	16,728.72
		6XX	Supplies and Materials	18,187.27	17,277.37
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	150,741.31	160,825.68
		2XX	Personal Services - Employee Benefits	17,990.36	24,803.49
		3XX	Purchased Professional and Technical Services	4,169.86	6,268.13
		5XX	Other Purchased Services	3,865.04	6,365.07
		6XX	Supplies and Materials	398.83	143.01
		810	Dues and Fees	0.00	782.25
		8XX	Other Expenditures	3,391.26	6,484.04
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	433,027.33	399,861.65
		2XX	Personal Services - Employee Benefits	53,760.36	56,201.43
		5XX	Other Purchased Services	4,940.88	5,127.19
		810	Dues and Fees	1,850.00	1,525.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	142,442.68	147,635.63
		2XX	Personal Services - Employee Benefits	13,700.14	19,895.75
		3XX	Purchased Professional and Technical Services	27,169.50	32,619.05
		4XX	Purchased Property Services	23,385.99	20,898.30
		5XX	Other Purchased Services	10,308.00	29,759.03
		6XX	Supplies and Materials	9,257.31	9,009.38
		7XX	Property and Equipment Acquisition	0.00	3,547.65
		810	Dues and Fees	368.25	592.62
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	249,192.97	267,141.72
		2XX	Personal Services - Employee Benefits	66,095.36	78,434.19
		4XX	Purchased Property Services	246,546.84	243,821.24
		5XX	Other Purchased Services	82,940.94	89,674.64
		6XX	Supplies and Materials	56,101.85	70,697.33
		7XX	Property and Equipment Acquisition	14,325.20	21,026.28
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	221,312.15	254,580.57
		2XX	Personal Services - Employee Benefits	1,647.22	6,798.93
		4XX	Purchased Property Services	6,461.00	6,124.00
		6XX	Supplies and Materials	7,018.81	2,810.57
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	108,217.05	108,471.45



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	9,547.39	5,685.47
		3XX	Purchased Professional and Technical Services	750.00	0.00
		5XX	Other Purchased Services	3,803.63	3,268.54
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	18,998.24	19,800.67
		2XX	Personal Services - Employee Benefits	2,919.32	3,146.32
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	42,416.00	41,516.00
		2XX	Personal Services - Employee Benefits	8,592.00	0.00
		4XX	Purchased Property Services	31,990.00	19,312.00
		5XX	Other Purchased Services	6,415.00	1,819.00
		6XX	Supplies and Materials	5,549.00	2,246.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	1,535.14	1,466.65
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	4,326.91	4,715.82
		2XX	Personal Services - Employee Benefits	298.36	317.70
		5XX	Other Purchased Services	265.05	657.05
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	10,569.08	11,130.50
		2XX	Personal Services - Employee Benefits	49.09	53.25
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	52,351.05	52,559.02
		2XX	Personal Services - Employee Benefits	243.50	251.77
		3XX	Purchased Professional and Technical Services	4,500.00	4,500.00
		6XX	Supplies and Materials	4,246.00	6,865.04
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	422.66	17,326.80
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	22,164.00	8,016.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

01 - General Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,787,465.50	5,975,961.47
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Schedule of Changes Worksheet

Beginning Fund Balance	1,473,363.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,313,099.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,975,961.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 42,322.00	(4a)	-42,322.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00	(4b)	0.00
		-42,322.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,768,179.13	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	147,895.74	166,450.99
1190 Penalties and Interest on Taxes	650.19	776.89
1510 Interest Earnings	2,819.58	4,606.74
1900 Other Revenue from Local Sources	258.78	140.80
1910 Rentals	0.00	32.00
2220 County On-Schedule Trans Reimb	61,657.50	59,983.33
3210 State On-Schedule Trans Reimb	61,657.52	59,983.34
3440 State HB20/SB417 Prop Tax Reimb	2,183.08	1,827.32
3444 State School Block Grant	10,745.27	10,826.93
3460 Montana Oil and Gas Tax	45,991.46	78,883.84
6100 Material Prior Period Revenue Adjustments	0.00	6.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	333,859.12	383,518.18

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	50,401.08	52,979.70
2XX Personal Services - Employee Benefits	14,511.85	15,621.92
27XX Student Transportation Services		
1XX Personal Services - Salaries	131,045.07	153,251.50
2XX Personal Services - Employee Benefits	9,456.91	11,516.43
3XX Purchased Professional and Technical Services	2,634.30	2,704.48
4XX Purchased Property Services	23,000.11	35,739.28
5XX Other Purchased Services	19,536.87	20,919.63
6XX Supplies and Materials	70,925.44	84,762.61
7XX Property and Equipment Acquisition	17,892.50	9,976.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	339,404.13	387,471.55



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					181,134.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					383,518.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					387,471.55	(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)					177,180.83	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	49,030.16	47,517.78
1190	Penalties and Interest on Taxes	203.30	202.81
1510	Interest Earnings	6,580.31	14,002.55
3440	State HB20/SB417 Prop Tax Reimb	726.97	520.45
3460	Montana Oil and Gas Tax	15,014.04	24,043.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>71,554.78</u>	<u>86,287.02</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
6XX	Supplies and Materials	2,153.00	5,063.50
7XX	Property and Equipment Acquisition	63,289.00	33,950.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>65,442.00</u>	<u>39,013.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance				349,830.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				86,287.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				39,013.50	(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)				397,103.67	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	971.01	248.84
1611	National School Lunch Program	280,453.12	279,797.33
1632	Daily Adult Sales	3,130.75	1,285.25
1634	Daily Ala Carte Sales	0.00	305.00
1636	Summer Program - Adult Sales	0.00	321.00
1900	Other Revenue from Local Sources	75.48	336.50
3220	State Food Services Match	1,633.37	0.00
4550	Federal Child Nutrition	266,810.16	290,187.28
4555	School Foods Summer Program - 10.559	0.00	1,547.31
6100	Material Prior Period Revenue Adjustments	330.55	0.00

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

553,404.44 574,028.51

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	301,573.32	310,229.50
	2XX Personal Services - Employee Benefits	24,771.44	8,762.57
	4XX Purchased Property Services	12,687.77	7,624.12
	5XX Other Purchased Services	2,609.08	1,601.51
	6XX Supplies and Materials	244,088.33	262,606.80
	7XX Property and Equipment Acquisition	23,591.78	6,731.42
	8XX Other Expenditures	805.85	879.30

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

610,127.57 598,435.22



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County

0427 Havre Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					118,471.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					574,028.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					598,435.22	(3)
Increase/Decrease of Reserve for Inventories						
This Year	56,939.00	Less Last Year	72,218.55	(4a)	-15,279.55	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					-15,279.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					78,785.59	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	407.88	888.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	407.88	888.87

Schedule of Changes Worksheet

Beginning Fund Balance	21,981.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	888.87	(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)	22,870.35	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	3,264.91	4,463.37
2240 County Retirement Distribution	685,937.00	768,400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	689,201.91	772,863.37

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	429,696.52	390,678.97
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	34,007.19	41,410.70
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	3,675.84	3,938.15
222X Educational Media Services		
2XX Personal Services - Employee Benefits	18,714.16	31,652.64
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	21,603.20	23,087.72
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	64,270.13	59,115.75
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	27,083.51	28,075.62
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	39,375.89	42,754.13
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	17,132.21	19,165.28
28XX Support Services - Central		
2XX Personal Services - Employee Benefits	9,077.50	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	32,304.65	37,366.34
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	14,682.19	14,045.49
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,893.74	3,020.25



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	387.15	403.26
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	1,567.07	1,590.15
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	6,336.14	6,372.93
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	41,250.21	42,895.34
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		2XX	Personal Services - Employee Benefits	1.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>764,058.80</u>	<u>745,572.72</u>

Schedule of Changes Worksheet

Beginning Fund Balance					141,783.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					772,863.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					745,572.72	(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)					169,074.46	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

**21 Hill County
0427 Havre Elem**

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
101 MS Pepsi Fund	
1510 Interest Earnings	191.72
1920 Contributions/Donations from Private Sources	3,440.22
101 Subtotal	3,631.94
105 E-Rate Fund	
1510 Interest Earnings	575.29
125 Internet Access Users	
1510 Interest Earnings	171.50
1960 Services Provided Other Local Governmental Units	560.00
125 Subtotal	731.50
130 Exxon Grant - HP	
1920 Contributions/Donations from Private Sources	500.00
135 Gates Grant	
1920 Contributions/Donations from Private Sources	1,000.00
146 I-Stand Summer School 2006	
3290 State - Other State Grants	4,554.14
147 I-Stand FY-05-06	
3290 State - Other State Grants	13,788.56
160 Tobacco Grant Fund	
3290 State - Other State Grants	6,041.00
165 Indian Education for All Montana Ready to Go Grant	
3290 State - Other State Grants	7,177.00
225 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	10,000.00
230 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	508,670.14
231 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	204,091.25
232 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	16,911.00
233 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	26,753.07
234 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	11,546.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
235 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	139,000.00
236 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	42,900.00
237 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,793.27
238 Title V Part A	
4350 Title V, Part A, Innovative Programs	3,176.44
239 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	29,807.00
350 Title VII, Indian Education	
4130 Title VII Indian Education	54,251.00
351 Title VII, Indian Education	
4130 Title VII Indian Education	151.27
401 Agg of Reim/Indirect	
1510 Interest Earnings	10,016.46
1900 Other Revenue from Local Sources	1,639.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	47,426.03
401 Subtotal	59,081.49
420 Accelerated LGST	
1510 Interest Earnings	6,125.21
425 Energy Relief Fund	
3630 OTO State Energy Cost Relief & Transportation	17,085.41
451 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	441,448.00
455 IDEA Preschool	
4570 IDEA Preschool	14,625.00
457 Significant Need Students	
3610 Services for Significant Needs Students	12,500.00
460 REGION II CSPD-IDEA B	
4560 IDEA, Part B, Children with Disabilities	60,000.00
462 CSPD Conference Fees	
1510 Interest Earnings	176.47
1945 Fees - Users/Resale of Supplies	1,715.00
462 Subtotal	1,891.47



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
700 MAC PROGRAM	
1510 Interest Earnings	459.82
1900 Other Revenue from Local Sources	50.00
3357 Montana Administrative Claiming Reimbursement	24,011.83
700 Subtotal	24,521.65
775 Medicaid - CSCT	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	294,398.06
780 Catering Service	
1510 Interest Earnings	1,470.98
1970 Services Provided Other Funds	64,222.57
780 Subtotal	65,693.55
825 Employer BC/BS Reserve	
1510 Interest Earnings	1,206.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,085,626.24

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

PRC Program Function Object	2006 Value
125 Internet Access Users	
890 Other Community Services	
33XX Community Services	
8XX Other Expenditures	532.20
130 Exxon Grant - HP	
8XX Community Services Programs	
33XX Community Services	
6XX Supplies and Materials	500.00
145 I-Stand Summer School	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	8,132.24
2XX Personal Services - Employee Benefits	1,599.89
27XX Student Transportation Services	
1XX Personal Services - Salaries	884.70



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
410 Miscellaneous Federal Grants Direct from Feds	
27XX Student Transportation Services	
2XX Personal Services - Employee Benefits	121.02
6XX Supplies and Materials	206.33
	10,944.18
145 Subtotal	10,944.18
146 I-Stand Summer School 2006	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	3,507.00
2XX Personal Services - Employee Benefits	549.37
27XX Student Transportation Services	
1XX Personal Services - Salaries	324.19
2XX Personal Services - Employee Benefits	44.35
6XX Supplies and Materials	129.23
	4,554.14
146 Subtotal	4,554.14
147 I-Stand FY-05-06	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	11,924.35
2XX Personal Services - Employee Benefits	1,864.21
	13,788.56
147 Subtotal	13,788.56
150 Boys & Girls Club - Help	
890 Other Community Services	
33XX Community Services	
1XX Personal Services - Salaries	2,744.48
2XX Personal Services - Employee Benefits	433.33
	3,177.81
150 Subtotal	3,177.81
160 Tobacco Grant Fund	
329 State Miscellaneous Grants	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	5,841.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	200.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
329 State Miscellaneous Grants	
62XX Resources Transferred to Other School Districts or Cooper	
160 Subtotal	6,041.00
165 Indian Education for All Montana Ready to Go Grant	
329 State Miscellaneous Grants	
21XX Support Services - Students	
1XX Personal Services - Salaries	600.00
2XX Personal Services - Employee Benefits	94.35
3XX Purchased Professional and Technical Services	2,257.55
6XX Supplies and Materials	3,475.10
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	750.00
165 Subtotal	7,177.00
225 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
21XX Support Services - Students	
5XX Other Purchased Services	2,697.88
6XX Supplies and Materials	7,302.12
225 Subtotal	10,000.00
230 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	370,652.71
2XX Personal Services - Employee Benefits	61,211.54
3XX Purchased Professional and Technical Services	692.24
5XX Other Purchased Services	15,714.22
6XX Supplies and Materials	9,787.64
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	9,045.64
2XX Personal Services - Employee Benefits	2,210.52
24XX Support Services - School Administration	
1XX Personal Services - Salaries	18,000.09
2XX Personal Services - Employee Benefits	6,255.54
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	15,100.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I, Part A, Improving Basic Programs	
62XX Resources Transferred to Other School Districts or Cooper	
230 Subtotal	508,670.14
231 Title II Part A	
420 Title I, Part A, Improving Basic Programs	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	902.50
2XX Personal Services - Employee Benefits	142.50
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	142,631.42
2XX Personal Services - Employee Benefits	38,349.58
3XX Purchased Professional and Technical Services	13,729.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	7,885.00
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	389.72
2XX Personal Services - Employee Benefits	61.53
231 Subtotal	204,091.25
232 Title II, Part D, Ed Technology	
420 Title I, Part A, Improving Basic Programs	
21XX Support Services - Students	
1XX Personal Services - Salaries	72.98
2XX Personal Services - Employee Benefits	11.52
431 Title II, Part D, Educational Technology	
21XX Support Services - Students	
1XX Personal Services - Salaries	11,468.40
2XX Personal Services - Employee Benefits	3,148.76
6XX Supplies and Materials	970.13
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	600.00
435 Title V, Part A, Innovative Programs	
21XX Support Services - Students	
6XX Supplies and Materials	639.21



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

**21 Hill County
0427 Havre Elem**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
435 Title V, Part A, Innovative Programs	
21XX Support Services - Students	
232 Subtotal	16,911.00
233 Title IV, Part A, Safe & Drug-Free	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	98.45
2XX Personal Services - Employee Benefits	15.55
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	9,812.16
2XX Personal Services - Employee Benefits	1,527.41
3XX Purchased Professional and Technical Services	2,655.54
5XX Other Purchased Services	10,000.45
6XX Supplies and Materials	936.78
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	877.00
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	829.73
233 Subtotal	26,753.07
234 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	50.52
2XX Personal Services - Employee Benefits	7.98
3XX Purchased Professional and Technical Services	4,135.80
5XX Other Purchased Services	1,221.61
6XX Supplies and Materials	5,697.09
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	433.00
234 Subtotal	11,546.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
235 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Center	
21XX Support Services - Students	
1XX Personal Services - Salaries	3,000.00
2XX Personal Services - Employee Benefits	474.00
6XX Supplies and Materials	135,526.00
	139,000.00
235 Subtotal	139,000.00
236 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	33,237.60
2XX Personal Services - Employee Benefits	8,062.40
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,600.00
	42,900.00
236 Subtotal	42,900.00
237 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,550.00
2XX Personal Services - Employee Benefits	243.27
	1,793.27
237 Subtotal	1,793.27
238 Title V Part A	
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
5XX Other Purchased Services	277.44
6XX Supplies and Materials	2,899.00
	3,176.44
238 Subtotal	3,176.44
239 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	662.42
2XX Personal Services - Employee Benefits	104.60



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
5XX Other Purchased Services	1,708.97
6XX Supplies and Materials	21,542.73
221X Improvement of Instruction Services	
5XX Other Purchased Services	5,720.39
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	67.89
	29,807.00
239 Subtotal	29,807.00
350 Title VII, Indian Education	
413 Title VII Indian Education	
21XX Support Services - Students	
1XX Personal Services - Salaries	27,361.40
2XX Personal Services - Employee Benefits	5,256.60
3XX Purchased Professional and Technical Services	164.40
5XX Other Purchased Services	4,369.82
6XX Supplies and Materials	7,795.10
24XX Support Services - School Administration	
1XX Personal Services - Salaries	5,419.98
2XX Personal Services - Employee Benefits	1,883.70
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	2,000.00
	54,251.00
350 Subtotal	54,251.00
351 Title VII, Indian Education	
413 Title VII Indian Education	
21XX Support Services - Students	
6XX Supplies and Materials	151.27
401 Agg of Reim/Indirect	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
8XX Other Expenditures	43.00
425 Energy Relief Fund	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	17,085.41



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
363 State One Time Only (OTO) Energy Cost Relief & Trans 26XX Operation and Maintenance of Plant Services	
425 Subtotal	17,085.41
451 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities 1XXX Instruction	
1XX Personal Services - Salaries	326,381.75
2XX Personal Services - Employee Benefits	78,370.02
6XX Supplies and Materials	20,696.23
62XX Resources Transferred to Other School Districts or Cooper 940 Indirect Costs	16,000.00
451 Subtotal	441,448.00
455 IDEA Preschool	
457 IDEA Preschool 1XXX Instruction	
1XX Personal Services - Salaries	11,234.27
2XX Personal Services - Employee Benefits	2,829.73
62XX Resources Transferred to Other School Districts or Cooper 940 Indirect Costs	561.00
455 Subtotal	14,625.00
457 Significant Need Students	
361 Services for Significant Needs Students 21XX Support Services - Students	
1XX Personal Services - Salaries	10,795.00
2XX Personal Services - Employee Benefits	1,705.00
457 Subtotal	12,500.00
460 REGION II CSPD-IDEA B	
456 IDEA, Part B, Children with Disabilities 21XX Support Services - Students	
1XX Personal Services - Salaries	19,679.89
2XX Personal Services - Employee Benefits	1,642.02
3XX Purchased Professional and Technical Services	20,636.46
5XX Other Purchased Services	13,756.34



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
6XX Supplies and Materials	4,285.29
	<hr/>
460 Subtotal	60,000.00
462 CSPD Conference Fees	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	131.18
	<hr/>
700 MAC PROGRAM	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	3,057.04
2XX Personal Services - Employee Benefits	438.59
3XX Purchased Professional and Technical Services	6,000.00
5XX Other Purchased Services	608.10
6XX Supplies and Materials	8,470.88
27XX Student Transportation Services	
1XX Personal Services - Salaries	206.63
2XX Personal Services - Employee Benefits	27.22
	<hr/>
700 Subtotal	18,808.46
775 Medicaid - CSCT	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	294,398.06
	<hr/>
780 Catering Service	
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	68,878.30
	<hr/>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 2,023,682.74



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					549,888.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,085,626.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,023,682.74	(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)					611,832.14	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 MS Pepsi Fund	3,631.94	0.00	3,631.94
105 E-Rate Fund	575.29	0.00	575.29
125 Internet Access Users	731.50	532.20	199.30
130 Exxon Grant - HP	500.00	500.00	0.00
135 Gates Grant	1,000.00	0.00	1,000.00
145 I-Stand Summer School	0.00	10,944.18	-10,944.18
146 I-Stand Summer School 2006	4,554.14	4,554.14	0.00
147 I-Stand FY-05-06	13,788.56	13,788.56	0.00
150 Boys & Girls Club - Help	0.00	3,177.81	-3,177.81
160 Tobacco Grant Fund	6,041.00	6,041.00	0.00
165 Indian Education for All Montana Ready to Go Grant	7,177.00	7,177.00	0.00
225 Title I, Part A, Improvement Grants	10,000.00	10,000.00	0.00
230 Title I, Part A, Improving Basic Programs	508,670.14	508,670.14	0.00
231 Title II Part A	204,091.25	204,091.25	0.00
232 Title II, Part D, Ed Technology	16,911.00	16,911.00	0.00
233 Title IV, Part A, Safe & Drug-Free	26,753.07	26,753.07	0.00
234 Title V, Part A, Innovative Programs	11,546.00	11,546.00	0.00
235 21st Century Community Learning	139,000.00	139,000.00	0.00
236 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	42,900.00	42,900.00	0.00
237 Title II Part A	1,793.27	1,793.27	0.00
238 Title V Part A	3,176.44	3,176.44	0.00
239 Title I, Part A, Improving Basic Programs	29,807.00	29,807.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
350 Title VII, Indian Education	54,251.00	54,251.00	0.00
351 Title VII, Indian Education	151.27	151.27	0.00
401 Agg of Reim/Indirect	59,081.49	43.00	59,038.49
420 Accelerated LGST	6,125.21	0.00	6,125.21
425 Energy Relief Fund	17,085.41	17,085.41	0.00
451 IDEA, Part B, Children w/Disabilities	441,448.00	441,448.00	0.00
455 IDEA Preschool	14,625.00	14,625.00	0.00
457 Significant Need Students	12,500.00	12,500.00	0.00
460 REGION II CSPD-IDEA B	60,000.00	60,000.00	0.00
462 CSPD Conference Fees	1,891.47	131.18	1,760.29
700 MAC PROGRAM	24,521.65	18,808.46	5,713.19
775 Medicaid - CSCT	294,398.06	294,398.06	0.00
780 Catering Service	65,693.55	68,878.30	-3,184.75
825 Employer BC/BS Reserve	1,206.53	0.00	1,206.53
Total	2,085,626.24	2,023,682.74	61,943.50



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	86.90	172.15
1900 Other Revenue from Local Sources	315.00	1,163.20
1910 Rentals	1,088.93	122.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,490.83	1,457.95

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

PRC Program Function Object	2005 Value	2006 Value
890 Other Community Services		
33XX Community Services		
4XX Purchased Property Services	208.12	975.00
6XX Supplies and Materials	5,429.41	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,637.53	975.00

Schedule of Changes Worksheet

Beginning Fund Balance	4,509.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,457.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	975.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,992.30	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

21 - Compensated Absence Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	1,232.16	3,162.11
5300	Operating Transfers from Other Funds	22,164.00	8,016.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,396.16	11,178.11

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	20,742.35	1,887.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		20,742.35	1,887.33

Schedule of Changes Worksheet

Beginning Fund Balance				78,112.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				11,178.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,887.33	(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)				87,403.23	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	543.95	1,731.47
1900	Other Revenue from Local Sources	335.00	0.00
3281	State Technology Aid	24,532.87	36,989.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25,411.82</u>	<u>38,720.69</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
21XX	Support Services - Students		
	3XX Purchased Professional and Technical Services	2,832.96	979.42
	4XX Purchased Property Services	1,100.00	2,367.00
	6XX Supplies and Materials	6,176.48	44,134.99
	7XX Property and Equipment Acquisition	3,313.75	0.00
222X	Educational Media Services		
	1XX Personal Services - Salaries	0.00	582.00
	2XX Personal Services - Employee Benefits	0.00	2.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>13,423.19</u>	<u>48,066.20</u>

Schedule of Changes Worksheet

Beginning Fund Balance		27,446.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		38,720.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		48,066.20	(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)		18,101.34	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	854.53	2,461.49
3445 State Combined Fund School Block Grant	20,311.65	20,775.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,166.18	23,236.54

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	6,670.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	6,670.40

Schedule of Changes Worksheet

Beginning Fund Balance	56,716.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,236.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,670.40	(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)	73,282.80	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	1,977.82	933.46
1190	Penalties and Interest on Taxes	392.86	311.10
1510	Interest Earnings	1,979.38	2,947.50
3120	State Guaranteed Tax Base Aid	35,277.11	0.00
3460	Montana Oil and Gas Tax	14,350.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>53,977.62</u>	<u>4,192.06</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	830 Special Assessments	21,419.53	16,037.44
	840 Principal On Debt	80,000.00	0.00
	850 Interest on Debt	1,800.00	0.00
	860 Agent Fees/Issuance Costs	262.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>103,482.03</u>	<u>16,037.44</u>

Schedule of Changes Worksheet

Beginning Fund Balance				82,410.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,192.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				16,037.44	(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)				70,565.53	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,167.52	1,284.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,167.52	1,284.26

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	14,024.00	36,299.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,024.00	36,299.30

Schedule of Changes Worksheet

Beginning Fund Balance	61,489.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,284.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,299.30	(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)	26,474.39	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	148,935.88	129,511.14
1190	Penalties and Interest on Taxes	617.56	677.57
1510	Interest Earnings	10,027.94	27,795.04
3440	State HB20/SB417 Prop Tax Reimb	2,211.73	1,409.32
3445	State Combined Fund School Block Grant	20,925.00	20,775.00
3460	Montana Oil and Gas Tax	32,244.61	68,752.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>214,962.72</u>	<u>248,920.17</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	1,175.75	66,017.83
4XX	Purchased Property Services	376.00	0.00
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	21,750.00	206,536.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>23,301.75</u>	<u>272,554.27</u>

Schedule of Changes Worksheet

Beginning Fund Balance		638,936.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		248,920.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		272,554.27	(3)
Increase/Decrease of Reserve for Inventories			
This Year	24,227.00	Less Last Year	0.00
			(4a)
		24,227.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
		0.00	
			24,227.00
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		639,529.81	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

Fund	Account	Description	2005 Value	2006 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	0.00	29,546.01
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
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	309,523.67	296,868.74
XX	457 1XXX	112 Certified Teacher Staff Salaries	10,986.00	11,234.27
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	2,387,438.33	2,447,167.56
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	81,135.54	84,644.98
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	195,277.40	208,020.34
XX	XXX 4XXX	710 Land	0.00	206,536.44
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County
0427 Havre Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	170,752.01
b. Related Services Block Grant Entitlement	56,909.13
c. Total Entitlements Subject to Reversion	227,661.14

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)]	302,789.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	410,686.52
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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 76%



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County

0427 Havre Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	254,580.57	0.00	0.00	0.00
280	1XXX	2XX	6,798.93	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	6,124.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,810.57	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	108,471.45	0.00	0.00	0.00
280	21XX	2XX	5,685.47	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	3,268.54	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	19,800.67	0.00	0.00	0.00
280	24XX	2XX	3,146.32	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			410,686.52	0.00	0.00	0.00 410,686.52



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County

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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County

0427 Havre Elem

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	510,598.00	0.00	0.00	0.00	510,598.00
Buildings	8,571,821.02	0.00	12,832.87	0.00	8,584,653.89
Machinery And Equipment	1,959,437.97	0.00	130,629.77	4,302.74	2,085,765.00
Construction in Progress	0.00	0.00	138,379.41	0.00	138,379.41
Totals at historical cost	11,041,856.99	0.00	281,842.05	4,302.74	11,319,396.30
Governmental activities, capital assets, net	11,041,856.99	0.00	281,842.05	4,302.74	11,319,396.30

* 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 FY2006	Governmental Business-Type		Adjustments
	Activities	Activities	
Instruction (1XXX)	15,986.96	0.00	0.00
Support Services Staff (22XX)	8,621.04	0.00	0.00
Financial Administration (25XX)	7,836.61	0.00	0.00
Operations and Maintenance (26XX)	9,137.30	0.00	0.00
Transportation (27XX)	62,508.74	0.00	0.00
Food Service (31XX)	3,115.94	0.00	0.00
Extracurricular (34XX, 35XX)	4,829.80	0.00	0.00
Unallocated	18,337.80	0.00	0.00
Total Depreciation for FY2006	130,374.19	0.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0427-31284529

21 Hill County

0427 Havre Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	260,406.25	30,971.33	0.00	0.00	291,377.58	291,377.58	0.00
Special	21,875.00	0.00	0.00	4,234.00	17,641.00	17,641.00	0.00
Total Governmental Activity							
Long-Term Liabilities	282,281.25	30,971.33	0.00	4,234.00	309,018.58	309,018.58	0.00

* 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.