



Trustees' Financial Summary

FY2011-12

Submit ID: 0427-54355576

**21 Hill County
0427 Havre Elem**

**** Recalculated ****

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Michael Arnold

Phone #: (406) 265-4356

(Signature)

(Date)

Chair, Board of Trustees: Darlene Bricker

(Signature)

(Date)

County Superintendent: Diane McLean

(Signature)

(Date)

Software

Accounting Package: Simms

For FY12 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.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
101	MS Pepsi Fund	LOCAL	None	
103	HP Coke Fund	LOCAL	None	
129	Triangle Telephone Grant	LOCAL		
130	Exxon Grant - HP	LOCAL	None	
131	Art Grant	LOCAL		
133	Student In Need	LOCAL	None	
145	I-Stand School Program	LOCAL	None	
229	Title I Schoolwide	FEDERAL	21-0427-31-10	84.010A
230	Title I Improving Basic Programs	FEDERAL	21-0427-31-10	84.010A
231	Title II Part A	FEDERAL	21-0427-14-10	84.367
235	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
350	Title VII, Indian Education	FEDERAL	S060A092169	84.060
355	Indian Ed OTO	STATE		
401	Agg of Reim/Indirect	LOCAL	Entitlement	Local
402	Asthma Grant	LOCAL		
420	Accelerated LGST	STATE	None	State
431	Quality Schools Facility Grant	STATE	Planning Grant	NA
435	Quality Schools Facility Grant	STATE	MT-QSPL-12-0012	NA
451	IDEA Part B	FEDERAL	21-0427-77-10-ALLO	84.027
455	IDEA Preschool	FEDERAL	21-0427-79-10-ALLO	84.173A
460	Region II CSPD - IDEA B	FEDERAL	21-0427-77-10-INST	84.027A
462	CSPD Conference Fees	LOCAL		
463	CSPD	STATE		
464	Region II CSPD - IDEA-SPDG	FEDERAL	21-0427-78-10	84.323A
630	Gifted and Talented	STATE		State
700	Mac Program	STATE	None	
775	Medicaid - CSCT	STATE	None	
825	Employee BC/BS Reserve	LOCAL	None	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	691,298.95	97,634.34	221,237.62	285,957.35
02	Taxes Receivable - Real and Personal (120-149)	72,214.08	6,738.20	1,231.46	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	80,933.01			
07	Inventories (220 & 230)	31,536.23			135,545.43
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	875,982.27	104,372.54	222,469.08	421,502.78
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	72,214.08	6,738.20	1,231.46	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	72,214.08	6,738.20	1,231.46	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	31,536.23			135,545.43
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	772,231.96	97,634.34	221,237.62	285,957.35
52	TOTAL FUND BALANCE/EQUITY	803,768.19	97,634.34	221,237.62	421,502.78
53	TOTAL LIABILITIES AND FUND BALANCE	875,982.27	104,372.54	222,469.08	421,502.78



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,220.22	463,176.89	526,105.62	
02	Taxes Receivable - Real and Personal (120-149)	326.35			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		21,422.04	69,085.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15,546.57	484,598.93	595,190.62	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	326.35	21,422.04		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	326.35	21,422.04		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	15,220.22	463,176.89	595,190.62	
52	TOTAL FUND BALANCE/EQUITY	15,220.22	463,176.89	595,190.62	
53	TOTAL LIABILITIES AND FUND BALANCE	15,546.57	484,598.93	595,190.62	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			122.62	75,478.98
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			122.62	75,478.98
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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			122.62	75,478.98
52	TOTAL FUND BALANCE/EQUITY			122.62	75,478.98
53	TOTAL LIABILITIES AND FUND BALANCE			122.62	75,478.98



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	73,677.63	214,255.58		17,685.27
02	Taxes Receivable - Real and Personal (120-149)	3,645.56			570.43
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	77,323.19	214,255.58		18,255.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,645.56			570.43
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,645.56			570.43
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	73,677.63	214,255.58		17,685.27
52	TOTAL FUND BALANCE/EQUITY	73,677.63	214,255.58		17,685.27
53	TOTAL LIABILITIES AND FUND BALANCE	77,323.19	214,255.58		18,255.70



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		293,138.82		
02	Taxes Receivable - Real and Personal (120-149)		5,619.85		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		298,758.67		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		5,619.85		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		5,619.85		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		293,138.82		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		293,138.82		
53	TOTAL LIABILITIES AND FUND BALANCE		298,758.67		



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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	2,119,031.68	1,984,345.71
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	131,523.45
1190 Penalties and Interest on Taxes	12,723.77	15,223.82
1510 Interest Earnings	2,456.38	464.96
3110 Direct State Aid	2,691,791.73	3,173,339.79
3111 Quality Educator	292,174.97	300,309.28
3112 At Risk Student	0.00	56,458.25
3113 Indian Education For All	28,274.40	27,948.00
3114 American Indian Achievement Gap	73,000.00	68,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	277,638.09	289,780.50
3120 State Guaranteed Tax Base Aid	1,498,587.84	1,338,827.94
3444 State School Block Grant	474,630.66	474,630.66
3460 Montana Oil and Gas Tax	224,497.14	73,068.00
3730 HB645 State Special Education Allowable Costs	11,772.78	0.00
4800 Federal Revenue in Lieu of Taxes	103.40	0.00
7800 ARRA - State Fiscal Stabilization Fund	303,735.04	0.00
7810 Education Jobs Fund	253,884.75	3,721.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,264,302.63	7,938,442.15

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,764,056.04	3,385,320.90
2XX Personal Services - Employee Benefits	366,981.94	385,672.56
4XX Purchased Property Services	18,482.09	18,453.24
5XX Other Purchased Services	1,405.68	411.85
6XX Supplies and Materials	117,705.98	118,381.76
21XX Support Services - Students		
1XX Personal Services - Salaries	483,407.28	541,764.66
2XX Personal Services - Employee Benefits	52,722.29	30,886.37
3XX Purchased Professional and Technical Services	1,627.75	1,234.98
5XX Other Purchased Services	2,035.19	102.80
6XX Supplies and Materials	4,303.91	2,648.97
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	16,383.32	21,265.61
2XX Personal Services - Employee Benefits	89.38	95.05
3XX Purchased Professional and Technical Services	6,381.00	0.00
5XX Other Purchased Services	9,197.54	0.00
6XX Supplies and Materials	261,429.49	208,024.57



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
			7XX Property and Equipment Acquisition	37,400.00	0.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	302,233.66	317,156.79
			2XX Personal Services - Employee Benefits	35,178.00	30,131.94
			6XX Supplies and Materials	17,313.83	27,643.10
			7XX Property and Equipment Acquisition	0.00	28,533.19
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	227,353.08	228,206.34
			2XX Personal Services - Employee Benefits	35,161.10	37,511.62
			3XX Purchased Professional and Technical Services	9,849.22	5,737.74
			5XX Other Purchased Services	2,303.58	4,005.08
			6XX Supplies and Materials	553.20	195.46
			810 Dues and Fees	798.00	808.00
			8XX Other Expenditures	3,270.48	3,567.85
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	515,418.28	519,293.20
			2XX Personal Services - Employee Benefits	84,210.73	86,883.06
			5XX Other Purchased Services	2,821.30	3,027.93
			810 Dues and Fees	1,925.00	2,025.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	133,345.64	82,856.50
			2XX Personal Services - Employee Benefits	23,483.71	15,354.98
			3XX Purchased Professional and Technical Services	37,013.66	30,343.17
			4XX Purchased Property Services	63,989.24	17,278.16
			5XX Other Purchased Services	120,384.41	92,216.89
			6XX Supplies and Materials	15,865.52	14,342.43
			7XX Property and Equipment Acquisition	10,047.55	36,053.31
			810 Dues and Fees	372.00	331.83
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	509,671.15	441,287.82
			2XX Personal Services - Employee Benefits	114,838.51	111,703.80
			4XX Purchased Property Services	299,431.51	292,826.94
			5XX Other Purchased Services	0.00	720.49
			6XX Supplies and Materials	86,348.99	104,488.18
			7XX Property and Equipment Acquisition	8,147.29	10,400.00
	27XX Student Transportation Services				
			7XX Property and Equipment Acquisition	0.00	557.40
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	140,006.18	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	348,387.74	343,186.57



Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	26,921.48	36,805.28
			4XX Purchased Property Services	6,039.00	6,213.00
			6XX Supplies and Materials	3,849.20	1,420.96
		21XX Support Services - Students			
			1XX Personal Services - Salaries	69,284.11	68,483.78
			2XX Personal Services - Employee Benefits	7,391.19	6,304.06
			3XX Purchased Professional and Technical Services	68,750.00	78,663.29
			5XX Other Purchased Services	2,699.48	2,945.84
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	32,179.85	32,321.16
			2XX Personal Services - Employee Benefits	4,948.04	5,264.12
		27XX Student Transportation Services			
			5XX Other Purchased Services	0.00	1,200.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,393.12	5,164.92
			2XX Personal Services - Employee Benefits	482.06	318.22
			5XX Other Purchased Services	448.00	504.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	12,270.00	11,493.00
			2XX Personal Services - Employee Benefits	74.14	54.45
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	62,988.14	63,160.03
			2XX Personal Services - Employee Benefits	343.38	353.85
			3XX Purchased Professional and Technical Services	7,594.00	7,215.00
			6XX Supplies and Materials	2,852.15	3,625.76
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	263,424.54	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	22,690.14	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	17,620.36	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	252,500.57	3,721.79
			2XX Personal Services - Employee Benefits	1,384.18	0.00
	910 Food Services				
		31XX Food Services			



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	9,642.16	6,079.07
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	45,248.27	10,000.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	172,185.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,220,349.00	8,126,434.97

Schedule Of Changes Worksheet

Beginning Fund Balance					1,008,107.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,938,442.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,126,434.97	(3)
Increase/Decrease of Reserve for Inventories						
This Year	31,536.23	Less Last Year	47,883.12	(4a)	-16,346.89	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					-16,346.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					803,768.19	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	225,976.59	201,554.20
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	13,538.36
1190 Penalties and Interest on Taxes	1,282.56	1,604.61
1510 Interest Earnings	426.45	159.55
1900 Other Revenue from Local Sources	137.58	0.00
1910 Rentals	55.04	0.00
2220 County On-Schedule Trans Reimb	50,941.44	54,428.76
3210 State On-Schedule Trans Reimb	53,551.30	54,428.78
3444 State School Block Grant	11,244.65	11,244.65
3460 Montana Oil and Gas Tax	19,530.43	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	363,146.04	336,958.91

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	200,344.20	199,850.57
2XX Personal Services - Employee Benefits	27,840.04	26,489.88
3XX Purchased Professional and Technical Services	2,516.45	2,446.66
4XX Purchased Property Services	59,346.42	48,174.24
5XX Other Purchased Services	19,173.95	22,703.21
6XX Supplies and Materials	116,176.15	113,665.35
7XX Property and Equipment Acquisition	0.00	2,229.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	425,397.21	415,559.51



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						176,234.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						336,958.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						415,559.51	(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)						97,634.34	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	70,233.23	37,961.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3,168.52
1190 Penalties and Interest on Taxes	369.54	430.53
1510 Interest Earnings	685.73	1,007.98
3460 Montana Oil and Gas Tax	8,002.42	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	79,290.92	42,568.03

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	92,606.50	94,675.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	92,606.50	94,675.00

Schedule Of Changes Worksheet

Beginning Fund Balance	365,951.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,568.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	94,675.00	(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	92,606.50	(4b)
		-92,606.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	221,237.62	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	525.93	653.39
1611 National School Lunch Program	264,396.06	348,704.45
1630 Catering Sales	111,124.20	123,586.38
1632 Daily Adult Sales	16,712.65	14,664.65
1634 Daily Ala Carte Sales	106,790.55	41,309.40
3220 State Food Services Match	1,558.45	0.00
4550 Federal Child Nutrition	447,895.84	456,404.40
4552 Fresh Fruit And Vegetable	43,299.04	55,559.91
5200 Sale or Compensation for Loss of Assets	0.00	125.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	992,302.72	1,041,007.58

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	400,550.37	416,640.31
2XX Personal Services - Employee Benefits	31,306.66	30,627.60
3XX Purchased Professional and Technical Services	1,987.00	0.00
4XX Purchased Property Services	9,778.99	27,951.18
5XX Other Purchased Services	1,149.26	1,634.12
6XX Supplies and Materials	459,682.40	499,594.51
7XX Property and Equipment Acquisition	69,473.79	17,636.50
8XX Other Expenditures	381.65	325.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	974,310.12	994,409.22



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

Schedule Of Changes Worksheet

Beginning Fund Balance						388,268.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,041,007.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						994,409.22	(3)
Increase/Decrease of Reserve for Inventories							
This Year	135,545.43	Less Last Year	148,910.00		(4a)	-13,364.57	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						-13,364.57	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						421,502.78	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.00	9,701.40
1190 Penalties and Interest on Taxes	0.00	10.23
1510 Interest Earnings	40.98	3.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40.98	9,715.24

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	16,120.00	3,520.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,120.00	3,520.00

Schedule Of Changes Worksheet

Beginning Fund Balance		9,024.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,715.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,520.00	(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
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		15,220.22	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	921.08	445.12
2240 County Retirement Distribution	1,019,981.97	1,073,708.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,020,903.05	1,074,153.58

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	532,982.93	539,291.28
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	73,154.11	83,214.20
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	1,517.53	2,152.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	48,013.86	47,418.45
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	34,035.98	33,897.81
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	75,625.66	75,491.47
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	18,588.83	11,558.11
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	73,187.27	62,976.56
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	28,368.89	28,099.21
271 State and Federal Aggregate of Reimbursements/Indirect Costs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	42.51	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	51,090.16	76,169.68
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	10,784.30	10,115.08
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,939.38	4,980.00
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	844.38	728.08



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	1,830.00	1,686.65
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	7,512.61	7,876.10
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	55,753.20	58,497.67
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			2XX Personal Services - Employee Benefits	104.05	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,018,375.65	1,044,152.35

Schedule Of Changes Worksheet

Beginning Fund Balance					433,175.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,074,153.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,044,152.35	(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)					463,176.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
129 Triangle Telephone Grant	
1920 Contributions/Donations from Private Sources	500.00
131 Art Grant	
1920 Contributions/Donations from Private Sources	1,000.00
145 I-Stand School Program	
3290 State - Other State Grants	28,120.26
229 Title I Schoolwide	
4940 Schoolwide Program	237,548.00
230 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	527,797.00
231 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	180,471.00
235 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	38,972.00
350 Title VII, Indian Education	
4130 Title VII Indian Education	106,301.00
401 Agg of Reim/Indirect	
1510 Interest Earnings	2,052.36
1900 Other Revenue from Local Sources	4,289.42
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	44,603.35
6100 Material Prior Period Revenue Adjustments	38,604.05
401 Subtotal	89,549.18
402 Asthma Grant	
3290 State - Other State Grants	1,500.00
435 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	16,170.00
451 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	444,765.00
455 IDEA Preschool	
4570 IDEA Preschool	14,079.00
460 Region II CSPD - IDEA B	
4560 IDEA, Part B, Children with Disabilities	108,000.00
462 CSPD Conference Fees	
1945 Fees - Users/Resale of Supplies	1,718.00
463 CSPD	
4580 IDEA, Part D, State Program Improvement	15,000.00
630 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	595.00
6100 Material Prior Period Revenue Adjustments	263.56



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
630 Subtotal	858.56
700 Mac Program	
1900 Other Revenue from Local Sources	50.00
3357 Montana Administrative Claiming Reimbursement	47,035.16
700 Subtotal	47,085.16
775 Medicaid - CSCT	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	718,345.10
825 Employee BC/BS Reserve	
1900 Other Revenue from Local Sources	2,140.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,579,919.85

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

PRC Program Function Object	2012 Value
101 MS Pepsi Fund	
890 Other Community Services	
33XX Community Services	
6XX Supplies and Materials	2,835.92
129 Triangle Telephone Grant	
8XX Community Services Programs	
33XX Community Services	
6XX Supplies and Materials	260.00
131 Art Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	649.95
133 Student In Need	
8XX Community Services Programs	
33XX Community Services	
6XX Supplies and Materials	116.63
145 I-Stand School Program	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	23,787.73
2XX Personal Services - Employee Benefits	5,210.62
145 Subtotal	28,998.35
229 Title I Schoolwide	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
231 Title II Part A				
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
1XXX Instruction				
			2XX Personal Services - Employee Benefits	38,937.50
221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services	10,220.00
			5XX Other Purchased Services	1,848.00
62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs	3,958.00
231 Subtotal				<hr/> 180,471.00
235 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)				
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools				
1XXX Instruction				
			6XX Supplies and Materials	34,195.00
221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	2,400.00
			2XX Personal Services - Employee Benefits	400.00
62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs	1,559.00
235 Subtotal				<hr/> 38,554.00
350 Title VII, Indian Education				
413 Title VII Indian Education				
21XX Support Services - Students				
			1XX Personal Services - Salaries	83,347.16
			2XX Personal Services - Employee Benefits	13,651.47
			5XX Other Purchased Services	157.50
			6XX Supplies and Materials	15,231.81
24XX Support Services - School Administration				
			1XX Personal Services - Salaries	3,393.12
			2XX Personal Services - Employee Benefits	1,861.34
62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs	3,189.00
350 Subtotal				<hr/> 120,831.40
355 Indian Ed OTO				
365 Indian Education for All - OTO & Ongoing				
221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	304.33
			2XX Personal Services - Employee Benefits	58.32
			5XX Other Purchased Services	1,688.81



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
355 Subtotal	2,051.46
401 Agg of Reim/Indirect	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
25XX Support Services - Business	
2XX Personal Services - Employee Benefits	11,474.38
3XX Purchased Professional and Technical Services	1,406.00
4XX Purchased Property Services	69,285.02
5XX Other Purchased Services	3,852.35
6XX Supplies and Materials	5,086.55
401 Subtotal	91,104.30
435 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	16,169.65
451 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	322,988.54
2XX Personal Services - Employee Benefits	78,083.16
3XX Purchased Professional and Technical Services	8,754.00
6XX Supplies and Materials	21,857.30
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	13,083.00
451 Subtotal	444,766.00
455 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	10,387.00
2XX Personal Services - Employee Benefits	3,281.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	411.00
455 Subtotal	14,079.00
460 Region II CSPD - IDEA B	
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
1XX Personal Services - Salaries	24,500.00
2XX Personal Services - Employee Benefits	2,057.04
3XX Purchased Professional and Technical Services	60,431.63
5XX Other Purchased Services	18,032.53
6XX Supplies and Materials	2,978.80



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
			460 Subtotal	108,000.00
462	CSPD	Conference Fees		
		1XX Regular Education Programs - Elementary/Secondary		
		21XX Support Services - Students		
		6XX Supplies and Materials		3,321.57
463	CSPD			
		458 IDEA State Program Improvement		
		21XX Support Services - Students		
		6XX Supplies and Materials		969.62
464	Region II CSPD - IDEA-SPDG			
		458 IDEA State Program Improvement		
		21XX Support Services - Students		
		3XX Purchased Professional and Technical Services		7,679.21
		5XX Other Purchased Services		1,411.50
		6XX Supplies and Materials		1,731.99
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		448.50
		464 Subtotal		11,271.20
630	Gifted and Talented			
		360 State Gifted & Talented Reimbursement		
		1XXX Instruction		
		6XX Supplies and Materials		595.00
700	Mac Program			
		1XX Regular Education Programs - Elementary/Secondary		
		1XXX Instruction		
		6XX Supplies and Materials		1,650.00
		26XX Operation and Maintenance of Plant Services		
		6XX Supplies and Materials		2,000.00
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		857.85
		280 Special Education - Local and State		
		1XXX Instruction		
		1XX Personal Services - Salaries		6,191.75
		2XX Personal Services - Employee Benefits		775.04
		21XX Support Services - Students		
		1XX Personal Services - Salaries		8,410.12
		2XX Personal Services - Employee Benefits		1,187.88
		6XX Supplies and Materials		4,465.06
		27XX Student Transportation Services		
		1XX Personal Services - Salaries		669.88
		2XX Personal Services - Employee Benefits		98.80



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
700 Mac Program				
			700 Subtotal	26,306.38
775 Medicaid - CSCT				
	1XX Regular	Education Programs - Elementary/Secondary		
	21XX Support	Services - Students		
		3XX Purchased	Professional and Technical Services	718,345.10
825 Employee BC/BS Reserve				
	890 Other	Community Services		
		33XX Community	Services	
		1XX Personal	Services - Salaries	4,650.00
		2XX Personal	Services - Employee Benefits	505.08
		8XX Other	Expenditures	439.25
			825 Subtotal	5,594.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,512,751.82

Schedule Of Changes Worksheet

Beginning Fund Balance	528,022.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,579,919.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,512,751.82	(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)	595,190.62	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 MS Pepsi Fund	0.00	2,835.92	-2,835.92
129 Triangle Telephone Grant	500.00	260.00	240.00
131 Art Grant	1,000.00	649.95	350.05



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
133 Student In Need	0.00	116.63	-116.63
145 I-Stand School Program	28,120.26	28,998.35	-878.09
229 Title I Schoolwide	237,548.00	237,548.00	0.00
230 Title I Improving Basic Programs	527,797.00	459,912.96	67,884.04
231 Title II Part A	180,471.00	180,471.00	0.00
235 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	38,972.00	38,554.00	418.00
350 Title VII, Indian Education	106,301.00	120,831.40	-14,530.40
355 Indian Ed OTO	0.00	2,051.46	-2,051.46
401 Agg of Reim/Indirect	89,549.18	91,104.30	-1,555.12
402 Asthma Grant	1,500.00	0.00	1,500.00
435 Quality Schools Facility Grant	16,170.00	16,169.65	0.35
451 IDEA Part B	444,765.00	444,766.00	-1.00
455 IDEA Preschool	14,079.00	14,079.00	0.00
460 Region II CSPD - IDEA B	108,000.00	108,000.00	0.00
462 CSPD Conference Fees	1,718.00	3,321.57	-1,603.57
463 CSPD	15,000.00	969.62	14,030.38
464 Region II CSPD - IDEA-SPDG	0.00	11,271.20	-11,271.20
630 Gifted and Talented	858.56	595.00	263.56
700 Mac Program	47,085.16	26,306.38	20,778.78
775 Medicaid - CSCT	718,345.10	718,345.10	0.00
825 Employee BC/BS Reserve	2,140.59	5,594.33	-3,453.74
Total	2,579,919.85	2,512,751.82	67,168.03



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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1.20	0.00
1910 Rentals	48.30	26.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49.50	26.87

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

PRC Program Function Object	2011 Value	2012 Value
890 Other Community Services		
33XX Community Services		
4XX Purchased Property Services	999.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	999.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	95.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26.87	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	122.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	263.06	195.86
5300 Operating Transfers from Other Funds	45,248.27	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,511.33	10,195.86

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,501.08	17,689.02
2XX Personal Services - Employee Benefits	37,704.03	7,799.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,205.11	25,488.13

Schedule Of Changes Worksheet

Beginning Fund Balance	90,771.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,195.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,488.13	(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)	75,478.98	(5)



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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	123,160.36	108,864.92
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	7,298.83
1190 Penalties and Interest on Taxes	681.54	807.52
1510 Interest Earnings	422.29	164.51
1900 Other Revenue from Local Sources	1,844.64	0.00
3281 State Technology Aid	8,254.95	8,229.53
3460 Montana Oil and Gas Tax	14,011.56	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	148,375.34	125,365.31

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	1,614.31	324.00
2XX Personal Services - Employee Benefits	8.80	1.45
3XX Purchased Professional and Technical Services	55,149.21	82,519.51
4XX Purchased Property Services	2,509.77	585.75
5XX Other Purchased Services	1,741.03	3,827.68
6XX Supplies and Materials	84,727.98	104,722.97
7XX Property and Equipment Acquisition	0.00	19,890.00
25XX Support Services - Business		
7XX Property and Equipment Acquisition	0.00	2,833.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	145,751.10	214,704.94



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						163,017.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						125,365.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						214,704.94	(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)						73,677.63	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	34.92	0.00
3445 State Combined Fund School Block Grant	43,153.14	43,153.14
3460 Montana Oil and Gas Tax	0.00	163,068.17
5200 Sale or Compensation for Loss of Assets	0.00	3,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,188.06	209,821.31

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	0.00	995.00
7XX Property and Equipment Acquisition	5,625.00	0.00
25XX Support Services - Business		
7XX Property and Equipment Acquisition	0.00	9,371.47
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,725.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	34,339.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	43,689.99	10,366.47

Schedule Of Changes Worksheet

Beginning Fund Balance	14,800.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	209,821.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,366.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	214,255.58	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	31,872.27	16,713.35
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,825.95
1190 Penalties and Interest on Taxes	100.51	120.68
1510 Interest Earnings	58.85	0.00
3460 Montana Oil and Gas Tax	3,893.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,924.63	18,659.98

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	27,579.03	28,822.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,579.03	28,822.22

Schedule Of Changes Worksheet

Beginning Fund Balance		27,847.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		18,659.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		28,822.22	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		17,685.27	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	190,352.63	168,136.80
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	11,598.26
1190 Penalties and Interest on Taxes	1,181.65	1,304.07
1510 Interest Earnings	617.06	0.00
3460 Montana Oil and Gas Tax	22,335.72	0.00
6100 Material Prior Period Revenue Adjustments	148,000.44	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	362,487.50	181,039.13
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	49,985.98	11,003.58
4XX Purchased Property Services	4,355.24	7,381.53
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	232,948.92	233,650.77

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	287,290.14	252,035.88
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Schedule Of Changes Worksheet

Beginning Fund Balance	364,135.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	181,039.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	252,035.88	(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)	293,138.82	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

72 - Miscellaneous Enterprise Fund

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

PRC Revenue	2011 Value	2012 Value
1945 Fees - Users/Resale of Supplies	1,320.00	714.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,320.00	714.00

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs 32XX Enterprise Services 1XX Personal Services - Salaries	1,320.00	714.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,320.00	714.00

Schedule Of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		714.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		714.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
0.00			0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
0.00			0.00
Ending Fund Balance (1 + 2 - 3 + 4)			0.00 (4)
			0.00 (5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	1,950.94	168,748.69
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	283,425.70	229,769.08
XX	457 1XXX 112	Certified Teacher Staff Salaries	10,709.00	10,303.43
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	86,695.73	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	3,865,396.27	3,808,875.06
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	163,981.70	30,179.82
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	230,469.94	206,199.46
XX	XXX 4XXX 710	Land	0.00	233,650.77
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	1,539,170.09	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	16,120.00	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	3,520.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	206,253.50
b. Related Services Block Grant Entitlement	68,746.60
c. Total Entitlements Subject to Reversion	275,000.10

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)]	365,750.14
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	581,608.06
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	343,186.57	0.00	0.00	0.00	
280	1XXX	2XX	36,805.28	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	6,213.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,420.96	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	68,483.78	0.00	0.00	0.00	
280	21XX	2XX	6,304.06	0.00	0.00	0.00	
280	21XX	3XX	78,663.29	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	2,945.84	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	32,321.16	0.00	0.00	0.00	
280	24XX	2XX	5,264.12	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			581,608.06	0.00	0.00	0.00	581,608.06

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



Trustees' Financial Summary

FY2011-12

Submit ID: 0427-54355576

21 Hill County
0427 Havre Elem

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	634,099.97	-0.38	0.00	0.00	634,099.59
Buildings	12,493,055.25	0.00	738,845.85	0.00	13,231,901.10
Machinery and Equipment	2,173,648.08	-18,754.53	436,504.10	126,713.25	2,464,684.40
Totals at Historical Cost	15,300,803.30	-18,754.91	1,175,349.95	126,713.25	16,330,685.09
Governmental Activities, Capital Assets, net	15,300,803.30	-18,754.91	1,175,349.95	126,713.25	16,330,685.09

* 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 FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	26,075.05	0.00	0.00
Support Services Staff (22XX)	5,045.86	0.00	0.00
General Administration (23XX)	1,575.00	0.00	0.00
Financial Administration (25XX)	10,518.27	0.00	0.00
Operations and Maintenance (26XX)	239,135.24	0.00	0.00
Transportation (27XX)	86,365.03	0.00	0.00
Food Service (31XX)	12,832.60	0.00	0.00
Extracurricular (34XX, 35XX)	19,287.96	0.00	0.00
Total Depreciation for FY2012	400,835.01	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0427-54355576

21 Hill County
0427 Havre Elem

**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	288,271.97	0.00	0.00	0.00	288,271.97	0.00	0.00
Special Improvements (SIDs)	31,500.00	0.00	0.00	0.00	31,500.00	0.00	0.00
Other Post Employment Benefits	511,731.60	0.00	0.00	0.00	511,731.60	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	831,503.57	0.00	0.00	0.00	831,503.57	0.00	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.