



Trustees' Financial Summary

FY2011-12

Submit ID: 0428-90080062

**21 Hill County
0428 Havre H S**

**** 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 #
100	Coca-Cola Account	LOCAL		
111	HS Weight Room Account	LOCAL		
113	Track Account MS/HS	LOCAL		
114	HS Counseling Center Account	LOCAL		Local
117	Football Paint Account	LOCAL		
120	Football Useage - MS/HS	LOCAL		
157	Graduation Matters	STATE		
327	Vo Ed Carl Perkins Tech Prep	FEDERAL	21-0428-88-09-BG	84.243A
355	State OTO Indian Education for All	STATE	None	state
401	Aggregate Reim/Indirects	LOCAL		Local
420	High School Emergency Funds	LOCAL	None	Local
612	Multi-District Agreement	LOCAL		
640	Montana Digital Academy	STATE		
641	Montana Digital Academy	STATE		
670	HS SUMMER SCHOOL	LOCAL		
680	8TH Period Program	LOCAL	None	
750	Chemistry Grant	LOCAL		
770	Advertising Commercial Fund	LOCAL		
800	Vo Ed All Career & Tech Ed Programs	STATE	None	State



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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)	433,570.81	162,331.52	152,069.88	
02	Taxes Receivable - Real and Personal (120-149)	48,951.62	6,600.27	2,079.04	
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)	20,152.45			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	502,674.88	168,931.79	154,148.92	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	48,951.62	6,600.27	2,079.04	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	48,951.62	6,600.27	2,079.04	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	20,152.45			
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	433,570.81	162,331.52	152,069.88	
52	TOTAL FUND BALANCE/EQUITY	453,723.26	162,331.52	152,069.88	
53	TOTAL LIABILITIES AND FUND BALANCE	502,674.88	168,931.79	154,148.92	



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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)	3,089.71	291,979.67	506,231.53	43,733.02
02	Taxes Receivable - Real and Personal (120-149)	366.15			1,022.70
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		9,453.93		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,455.86	301,433.60	506,231.53	44,755.72
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	366.15	9,453.93		1,022.70
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	366.15	9,453.93		1,022.70
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,089.71	291,979.67	506,231.53	43,733.02
52	TOTAL FUND BALANCE/EQUITY	3,089.71	291,979.67	506,231.53	43,733.02
53	TOTAL LIABILITIES AND FUND BALANCE	3,455.86	301,433.60	506,231.53	44,755.72



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	48,890.89		6,284.55	39,313.04
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	48,890.89		6,284.55	39,313.04
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	48,890.89		6,284.55	39,313.04
52	TOTAL FUND BALANCE/EQUITY	48,890.89		6,284.55	39,313.04
53	TOTAL LIABILITIES AND FUND BALANCE	48,890.89		6,284.55	39,313.04



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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)	35,889.06	559,594.81		15,730.78
02	Taxes Receivable - Real and Personal (120-149)	1,881.26			287.09
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	37,770.32	559,594.81		16,017.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,881.26			287.09
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,881.26			287.09
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	35,889.06	559,594.81		15,730.78
52	TOTAL FUND BALANCE/EQUITY	35,889.06	559,594.81		15,730.78
53	TOTAL LIABILITIES AND FUND BALANCE	37,770.32	559,594.81		16,017.87



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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)		559,229.80		
02	Taxes Receivable - Real and Personal (120-149)		5,801.91		
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		565,031.71		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		5,801.91		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		5,801.91		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		559,229.80		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		559,229.80		
53	TOTAL LIABILITIES AND FUND BALANCE		565,031.71		



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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)		417,790.74	259,904.87	
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		417,790.74	259,904.87	
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		417,790.74	259,904.87	
52	TOTAL FUND BALANCE/EQUITY		417,790.74	259,904.87	
53	TOTAL LIABILITIES AND FUND BALANCE		417,790.74	259,904.87	



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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)	170,407.66			
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	170,407.66			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	170,407.66			
35	TOTAL LIABILITIES	170,407.66			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	170,407.66			



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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	1,425,585.74	1,390,602.68
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	80,779.54
1190 Penalties and Interest on Taxes	8,136.15	9,479.16
1510 Interest Earnings	2,014.82	303.19
3110 Direct State Aid	1,503,556.73	1,743,689.76
3111 Quality Educator	145,149.03	138,690.86
3112 At Risk Student	0.00	15,326.97
3113 Indian Education For All	12,403.20	12,015.60
3114 American Indian Achievement Gap	18,000.00	19,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	110,960.52	115,018.29
3120 State Guaranteed Tax Base Aid	779,885.19	628,656.24
3444 State School Block Grant	207,532.53	207,532.53
3460 Montana Oil and Gas Tax	187,754.73	66,111.00
3730 HB645 State Special Education Allowable Costs	4,901.08	0.00
7800 ARRA - State Fiscal Stabilization Fund	169,657.58	0.00
7810 Education Jobs Fund	141,812.65	2,045.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,717,349.95	4,430,050.87

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

PRC Program Function Object	2011 Value	2012 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	3,564.00	7,040.00
2XX Personal Services - Employee Benefits	19.44	31.47
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,126,237.32	1,348,162.23
2XX Personal Services - Employee Benefits	148,534.71	154,955.39
4XX Purchased Property Services	14,062.18	9,805.93
5XX Other Purchased Services	46.00	143.94
6XX Supplies and Materials	85,183.72	191,508.09
21XX Support Services - Students		
1XX Personal Services - Salaries	199,582.92	187,972.57
2XX Personal Services - Employee Benefits	20,174.85	9,400.52
3XX Purchased Professional and Technical Services	1,243.83	1,853.42
5XX Other Purchased Services	2,043.41	451.67
6XX Supplies and Materials	3,407.90	3,064.36
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	6,432.61	6,744.00
2XX Personal Services - Employee Benefits	35.07	30.14



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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				
			3XX Purchased Professional and Technical Services	5,912.26	0.00
			5XX Other Purchased Services	7,756.03	0.00
			6XX Supplies and Materials	118,064.48	17,183.81
			7XX Property and Equipment Acquisition	19,300.00	0.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	128,932.83	119,279.17
			2XX Personal Services - Employee Benefits	17,298.63	16,369.40
			6XX Supplies and Materials	13,895.80	22,585.82
			7XX Property and Equipment Acquisition	0.00	31,807.84
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	104,437.67	105,667.16
			2XX Personal Services - Employee Benefits	18,866.54	20,484.83
			3XX Purchased Professional and Technical Services	3,198.95	11,879.23
			5XX Other Purchased Services	2,814.62	2,211.48
			6XX Supplies and Materials	214.86	593.71
			810 Dues and Fees	798.00	808.00
			8XX Other Expenditures	7,937.57	2,308.22
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	245,814.57	237,717.91
			2XX Personal Services - Employee Benefits	37,431.56	40,804.71
			5XX Other Purchased Services	4,437.14	4,507.15
			810 Dues and Fees	1,362.00	924.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	69,593.63	61,541.63
			2XX Personal Services - Employee Benefits	7,155.03	9,085.61
			3XX Purchased Professional and Technical Services	34,910.37	20,115.18
			4XX Purchased Property Services	6,020.20	7,193.45
			5XX Other Purchased Services	110,262.26	49,583.10
			6XX Supplies and Materials	6,589.63	9,246.62
			7XX Property and Equipment Acquisition	7,147.55	42,376.81
			810 Dues and Fees	78.00	222.17
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	294,429.60	296,359.36
			2XX Personal Services - Employee Benefits	77,924.71	77,971.88
			4XX Purchased Property Services	233,438.07	192,271.81
			5XX Other Purchased Services	0.00	547.91
			6XX Supplies and Materials	36,875.26	63,386.49
			7XX Property and Equipment Acquisition	0.00	35,227.40
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	178,761.28	0.00
	280 Special Education - Local and State				
	1XXX Instruction				



Trustees' Financial Summary

FY2011-12

Submit ID: 0428-90080062

21 Hill County
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**** Recalculated ****

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	176,242.97	161,355.82
			2XX Personal Services - Employee Benefits	20,583.99	15,837.34
		21XX Support Services - Students			
			1XX Personal Services - Salaries	38,209.28	36,614.16
			2XX Personal Services - Employee Benefits	5,218.54	4,925.95
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	13,892.81	13,851.84
			2XX Personal Services - Employee Benefits	2,121.20	2,255.92
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	283,384.35	293,949.40
			2XX Personal Services - Employee Benefits	37,995.39	38,672.65
			4XX Purchased Property Services	1,180.00	1,479.18
			6XX Supplies and Materials	21,062.44	14,291.46
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	31,785.95	31,822.66
			2XX Personal Services - Employee Benefits	2,335.52	1,864.06
			5XX Other Purchased Services	4,889.45	4,060.56
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	116,246.48	85,250.52
			2XX Personal Services - Employee Benefits	16,407.28	1,387.01
			3XX Purchased Professional and Technical Services	1,360.00	1,355.00
			5XX Other Purchased Services	21,889.83	19,047.89
			6XX Supplies and Materials	84.00	100.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	123,266.25	126,683.17
			2XX Personal Services - Employee Benefits	672.14	636.21
			3XX Purchased Professional and Technical Services	1,056.39	1,297.38
			6XX Supplies and Materials	30,798.43	30,209.50
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	149,910.69	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	12,465.13	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	7,281.76	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	141,039.49	2,045.05



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**** Recalculated ****

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	773.16	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	10,138.02	25,000.00
612 Multi-District Agreement					
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	265,230.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,684,518.00	4,600,648.61

Schedule Of Changes Worksheet

Beginning Fund Balance					624,689.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,430,050.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,600,648.61	(3)
Increase/Decrease of Reserve for Inventories						
This Year	20,152.45	Less Last Year	20,521.33	(4a)	-368.88	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					-368.88	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					453,723.26	(5)



Trustees' Financial Summary

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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	251,044.92	193,145.47
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	12,323.53
1190 Penalties and Interest on Taxes	3,923.89	1,464.37
1510 Interest Earnings	474.48	462.86
1900 Other Revenue from Local Sources	103.58	0.00
2220 County On-Schedule Trans Reimb	50,926.52	54,524.18
3210 State On-Schedule Trans Reimb	53,680.72	54,524.18
3444 State School Block Grant	10,829.26	10,829.26
3460 Montana Oil and Gas Tax	23,610.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	394,593.89	327,273.85

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
7XX Property and Equipment Acquisition	0.00	4,061.26
27XX Student Transportation Services		
1XX Personal Services - Salaries	199,646.46	196,159.59
2XX Personal Services - Employee Benefits	27,711.59	26,398.04
3XX Purchased Professional and Technical Services	2,354.09	5,715.30
4XX Purchased Property Services	45,960.27	40,418.36
5XX Other Purchased Services	18,403.37	21,049.39
6XX Supplies and Materials	84,145.50	101,793.45
7XX Property and Equipment Acquisition	0.00	2,229.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	378,221.28	397,824.99



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						232,882.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						327,273.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						397,824.99	(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)						162,331.52	(5)



Trustees' Financial Summary

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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	70,240.63	60,491.34
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3,804.23
1190 Penalties and Interest on Taxes	364.16	424.04
1510 Interest Earnings	531.98	607.99
3460 Montana Oil and Gas Tax	8,760.58	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	79,897.35	65,327.60

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	274,023.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,327.60	(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)	152,069.88	(5)



Trustees' Financial Summary

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21 Hill County
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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.00	10,093.47
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	425.86
1190 Penalties and Interest on Taxes	0.00	10.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	10,529.71

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	0.00	7,440.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	7,440.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,529.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,440.00	(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)
	3,089.71	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	575.44	0.00
2240 County Retirement Distribution	551,257.19	588,367.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	551,832.63	588,367.72

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

PRC Program Function Object	2011 Value	2012 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	548.84	1,085.56
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	250,106.25	246,419.55
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	30,409.02	26,992.79
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	605.48	572.21
222X Educational Media Services		
2XX Personal Services - Employee Benefits	20,738.30	18,037.34
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	15,587.85	15,733.93
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	35,657.92	34,987.91
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	10,010.77	8,831.76
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	42,834.29	42,103.71
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	27,125.33	26,797.19
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	25,737.48	23,306.81
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,283.07	4,890.87
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,125.10	2,134.10
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	44,585.79	43,689.77



Trustees' Financial Summary

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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
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	196.81	199.07
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	98.41	199.07
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	101.16	2,367.35
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	1,297.32
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	4,510.93	4,621.60
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	16,504.42	12,118.60
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	14,298.90	15,018.17
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	657.12	415.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>547,723.24</u>	<u>531,820.13</u>



Trustees' Financial Summary

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

Schedule Of Changes Worksheet

Beginning Fund Balance						235,432.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						588,367.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						531,820.13	(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)						291,979.67	(5)



Trustees' Financial Summary

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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
100 Coca-Cola Account	
1920 Contributions/Donations from Private Sources	12,372.00
111 HS Weight Room Account	
1920 Contributions/Donations from Private Sources	923.46
113 Track Account MS/HS	
1910 Rentals	1,650.00
117 Football Paint Account	
1970 Services Provided Other Funds	3,776.75
120 Football Usage - MS/HS	
1920 Contributions/Donations from Private Sources	9,299.00
157 Graduation Matters	
3240 Graduation Matters Montana	4,000.00
327 Vo Ed Carl Perkins Tech Prep	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	43,457.00
401 Aggregate Reim/Indirects	
1510 Interest Earnings	1,038.36
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	587.00
401 Subtotal	1,625.36
670 HS SUMMER SCHOOL	
1945 Fees - Users/Resale of Supplies	1,000.00
750 Chemistry Grant	
1900 Other Revenue from Local Sources	1,493.94
770 Advertising Commercial Fund	
1920 Contributions/Donations from Private Sources	38,300.00
800 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	11,102.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	128,999.51

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

PRC Program Function Object	2012 Value
100 Coca-Cola Account	
890 Other Community Services	
33XX Community Services	
6XX Supplies and Materials	1,020.00
111 HS Weight Room Account	
890 Other Community Services	



Trustees' Financial Summary

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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
111 HS Weight Room Account	
890 Other Community Services	
33XX Community Services	
8XX Other Expenditures	305.32
114 HS Counseling Center Account	
890 Other Community Services	
33XX Community Services	
6XX Supplies and Materials	862.00
117 Football Paint Account	
890 Other Community Services	
33XX Community Services	
4XX Purchased Property Services	4,276.75
120 Football Useage - MS/HS	
890 Other Community Services	
33XX Community Services	
7XX Property and Equipment Acquisition	825.25
8XX Other Expenditures	1,875.00
	2,700.25
120 Subtotal	
327 Vo Ed Carl Perkins Tech Prep	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	34,120.63
221X Improvement of Instruction Services	
5XX Other Purchased Services	6,402.17
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	587.00
	41,109.80
327 Subtotal	
355 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	3,228.60
5XX Other Purchased Services	600.16
6XX Supplies and Materials	3,859.13
	7,687.89
355 Subtotal	
401 Aggregate Reim/Indirects	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	3,930.41
5XX Other Purchased Services	195.09
6XX Supplies and Materials	619.94



Trustees' Financial Summary

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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
401 Subtotal	4,745.44
750 Chemistry Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,490.00
770 Advertising Commercial Fund	
8XX Community Services Programs	
33XX Community Services	
5XX Other Purchased Services	2,850.00
6XX Supplies and Materials	1,122.10
770 Subtotal	3,972.10
800 Vo Ed All Career & Tech Ed Programs	
392 State Career & Technical Ed Entitlement - Business	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,291.00
2XX Personal Services - Employee Benefits	5.77
6XX Supplies and Materials	3,551.52
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,291.00
2XX Personal Services - Employee Benefits	5.77
6XX Supplies and Materials	4,131.62
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
21XX Support Services - Students	
1XX Personal Services - Salaries	645.50
2XX Personal Services - Employee Benefits	102.42
6XX Supplies and Materials	77.40
800 Subtotal	11,102.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	79,271.55



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance					456,503.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					128,999.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					79,271.55	(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)					506,231.53	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Coca-Cola Account	12,372.00	1,020.00	11,352.00
111 HS Weight Room Account	923.46	305.32	618.14
113 Track Account MS/HS	1,650.00	0.00	1,650.00
114 HS Counseling Center Account	0.00	862.00	-862.00
117 Football Paint Account	3,776.75	4,276.75	-500.00
120 Football Useage - MS/HS	9,299.00	2,700.25	6,598.75
157 Graduation Matters	4,000.00	0.00	4,000.00
327 Vo Ed Carl Perkins Tech Prep	43,457.00	41,109.80	2,347.20
355 State OTO Indian Education for All	0.00	7,687.89	-7,687.89
401 Aggregate Reim/Indirects	1,625.36	4,745.44	-3,120.08
670 HS SUMMER SCHOOL	1,000.00	0.00	1,000.00
750 Chemistry Grant	1,493.94	1,490.00	3.94
770 Advertising Commercial Fund	38,300.00	3,972.10	34,327.90
800 Vo Ed All Career & Tech Ed Programs	11,102.00	11,102.00	0.00
Total	<u>128,999.51</u>	<u>79,271.55</u>	<u>49,727.96</u>



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	19,979.44	29,092.24
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,605.98
1190 Penalties and Interest on Taxes	115.37	135.77
1340 Fees for Adult Education	12,316.48	15,225.75
1510 Interest Earnings	76.99	101.93
3460 Montana Oil and Gas Tax	4,073.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,561.30	46,161.67

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	24,564.41	19,797.64
2XX Personal Services - Employee Benefits	4,014.18	88.29
5XX Other Purchased Services	2,128.18	2,961.00
6XX Supplies and Materials	1,011.52	2,414.02
221X Improvement of Instruction Services		
8XX Other Expenditures	136.00	63.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	8,400.04	8,483.04
2XX Personal Services - Employee Benefits	2,763.56	1,878.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	43,017.89	35,685.95



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						33,257.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						46,161.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						35,685.95	(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)						43,733.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	133.85	176.65
1982 Summer Session - Driver's Education Fees	19,310.00	18,200.00
3260 State Driver's Education Reimbursement	11,930.41	10,177.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,374.26	28,554.41

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	21,400.39	24,031.08
2XX Personal Services - Employee Benefits	1,401.39	1,245.65
4XX Purchased Property Services	1,281.24	680.36
5XX Other Purchased Services	1,100.00	439.17
6XX Supplies and Materials	2,638.89	2,266.59
8XX Other Expenditures	590.00	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,999.92	5,000.16
2XX Personal Services - Employee Benefits	872.13	1,158.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,283.96	34,821.89

Schedule Of Changes Worksheet

Beginning Fund Balance	55,158.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,554.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,821.89	(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)	48,890.89	(5)



Trustees' Financial Summary

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21 Hill County
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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	13.19	12.16
1910 Rentals	310.00	580.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	323.19	592.16

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,692.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	592.16	(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)	6,284.55	(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	122.93	0.00
5300 Operating Transfers from Other Funds	10,138.02	25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,260.95	25,000.00

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	26,054.35	6,706.54
2XX Personal Services - Employee Benefits	10,943.29	8,348.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,997.64	15,055.50

Schedule Of Changes Worksheet

Beginning Fund Balance	29,368.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,055.50	(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)	39,313.04	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	61,685.50	54,722.46
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3,324.01
1190 Penalties and Interest on Taxes	332.86	380.12
1510 Interest Earnings	214.74	72.91
1900 Other Revenue from Local Sources	790.56	0.00
3281 State Technology Aid	4,475.77	4,364.48
3460 Montana Oil and Gas Tax	8,446.42	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75,945.85	62,863.98

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	692.99	324.00
2XX Personal Services - Employee Benefits	3.77	1.45
3XX Purchased Professional and Technical Services	31,424.49	57,263.03
4XX Purchased Property Services	113.78	494.74
5XX Other Purchased Services	414.18	2,109.34
6XX Supplies and Materials	32,001.45	50,999.82
7XX Property and Equipment Acquisition	0.00	2,833.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	64,650.66	114,025.96



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						87,051.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						62,863.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						114,025.96	(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)						35,889.06	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	637.00	1,107.88
3445 State Combined Fund School Block Grant	49,758.29	49,758.29
3460 Montana Oil and Gas Tax	0.00	147,506.98
5200 Sale or Compensation for Loss of Assets	350,000.00	64,322.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	400,395.29	262,695.58

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		
7XX Property and Equipment Acquisition	5,625.00	0.00
22XX Educational Media Services		
7XX Property and Equipment Acquisition	0.00	22,000.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	1,526.00
25XX Support Services - Business		
7XX Property and Equipment Acquisition	0.00	27,035.90
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	3,109.34	0.00
2XX Personal Services - Employee Benefits	628.25	0.00
3XX Purchased Professional and Technical Services	45,348.07	0.00
4XX Purchased Property Services	186,795.33	0.00
6XX Supplies and Materials	16,449.75	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	33,702.94	0.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	15,247.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	291,658.68	65,809.78



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						362,709.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						262,695.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						65,809.78	(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)						559,594.81	(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	16,190.89	8,625.92
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	664.36
1190 Penalties and Interest on Taxes	93.15	240.31
1510 Interest Earnings	71.11	0.00
3460 Montana Oil and Gas Tax	3,989.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,344.22	9,530.59

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	19,780.64	20,357.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,780.64	20,357.69

Schedule Of Changes Worksheet

Beginning Fund Balance	26,557.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,530.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,357.69	(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)	15,730.78	(4) (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	188,468.71	168,950.77
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	10,631.38
1190 Penalties and Interest on Taxes	3,166.85	1,222.33
1510 Interest Earnings	2,397.10	1,627.61
3460 Montana Oil and Gas Tax	27,811.82	0.00
5200 Sale or Compensation for Loss of Assets	0.00	297,410.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	221,844.48	479,842.09

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	48,039.67	25,278.63
4XX Purchased Property Services	198.36	3,285.37
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	20,250.54	1,003,170.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	68,488.57	1,031,734.19

Schedule Of Changes Worksheet

Beginning Fund Balance		1,111,121.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		479,842.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,031,734.19	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		559,229.80	(5)



Trustees' Financial Summary

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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	6,253.90	4,697.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,253.90	4,697.76

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	6,253.90	3,938.10
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	759.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,253.90	4,697.76

Schedule Of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,697.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,697.76	(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	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	18.97	216.90
3250 Montana Digital Academy	20,708.00	0.00
612 Multi-District Agreement		
5300 Operating Transfers from Other Funds	0.00	265,230.29
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	172,185.30
612 Subtotal	0.00	437,415.59
640 Montana Digital Academy		
3250 Montana Digital Academy	0.00	11,160.00
641 Montana Digital Academy		
3250 Montana Digital Academy	0.00	5,332.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,726.97	454,124.49

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

PRC Program Function Object	2011 Value	2012 Value
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	16,700.00	0.00
2XX Personal Services - Employee Benefits	2,216.21	0.00
8XX Community Services Programs		
33XX Community Services		
5XX Other Purchased Services	1,525.70	0.00
8XX Other Expenditures	1,810.85	0.00
612 Multi-District Agreement		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	20,923.39
640 Montana Digital Academy		
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	9,000.00
2XX Personal Services - Employee Benefits	0.00	2,091.13
640 Subtotal	0.00	11,091.13
641 Montana Digital Academy		
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	4,300.00
2XX Personal Services - Employee Benefits	0.00	19.23



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
		641	Subtotal	0.00	4,319.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>22,252.76</u>	<u>36,333.75</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					454,124.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					36,333.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					417,790.74	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.00	2,642.38
1700 Student Extracurricular Activity Receipts	323,602.48	0.00
1XXX Revenues from Student Activities	0.00	377,438.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	323,602.48	380,081.28

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	319,187.03	377,602.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	319,187.03	377,602.18

Schedule Of Changes Worksheet

Beginning Fund Balance	257,425.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	380,081.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	377,602.18	(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)	259,904.87	(5)



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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	93,233.64	78,273.32
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	293,949.40
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,786,976.66	1,709,753.21
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	57,550.33	5,867.84
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	195,963.27	152,827.57
XX	XXX 4XXX 710	Land	0.00	1,003,170.19
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	7,440.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	86,265.15
b. Related Services Block Grant Entitlement	28,753.14
c. Total Entitlements Subject to Reversion	115,018.29

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)]	152,974.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	234,841.03
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

FY2011-12

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	161,355.82	0.00	0.00	0.00	
280	1XXX	2XX	15,837.34	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	36,614.16	0.00	0.00	0.00	
280	21XX	2XX	4,925.95	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	13,851.84	0.00	0.00	0.00	
280	24XX	2XX	2,255.92	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			234,841.03	0.00	0.00	0.00	234,841.03

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: 0428-90080062

21 Hill County
0428 Havre H S

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	312,317.33	0.38	0.00	0.00	312,317.71
Buildings	6,153,295.87	0.00	363,909.15	0.00	6,517,205.02
Machinery and Equipment	1,070,602.79	-9,237.31	214,994.56	62,411.01	1,213,949.03
Construction in Progress	831,730.55	0.00	0.00	831,730.55	0.00
Totals at Historical Cost	8,367,946.54	-9,236.93	578,903.71	894,141.56	8,043,471.76
Governmental Activities, Capital Assets, net	8,367,946.54	-9,236.93	578,903.71	894,141.56	8,043,471.76

* 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)	11,175.02	0.00	0.00
Support Services Staff (22XX)	2,162.51	0.00	0.00
General Administration (23XX)	675.00	0.00	0.00
Financial Administration (25XX)	4,507.83	0.00	0.00
Operations and Maintenance (26XX)	102,486.53	0.00	0.00
Transportation (27XX)	37,013.59	0.00	0.00
Food Service (31XX)	5,499.69	0.00	0.00
Extracurricular (34XX, 35XX)	45,005.25	0.00	0.00
Total Depreciation for FY2012	208,525.42	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0428-90080062

21 Hill County
0428 Havre H S

**** 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	187,344.52	0.00	0.00	0.00	187,344.52	0.00	0.00
Special Improvements (SIDs)	20,500.00	0.00	0.00	0.00	20,500.00	0.00	0.00
Other Post Employment Benefits	341,154.40	0.00	0.00	0.00	341,154.40	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	548,998.92	0.00	0.00	0.00	548,998.92	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.