



Trustees' Financial Summary

FY2012-13

Submit ID: 0427-14985703

**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 FY13 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
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)	1,015,632.39	135,811.12	126,573.03	278,324.59
02	Taxes Receivable - Real and Personal (120-149)	74,012.25	40,126.88	221.98	
03	Taxes Receivable - Protested (150-159)	126,117.56	15,269.10	2,191.80	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				109,286.03
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,215,762.20	191,207.10	128,986.81	387,610.62
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	101,863.45	22,279.71	2,399.55	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	101,863.45	22,279.71	2,399.55	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				109,286.03
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,113,898.75	168,927.39	126,587.26	278,324.59
52	TOTAL FUND BALANCE/EQUITY	1,113,898.75	168,927.39	126,587.26	387,610.62
53	TOTAL LIABILITIES AND FUND BALANCE	1,215,762.20	191,207.10	128,986.81	387,610.62



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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)	15,075.66	95,276.43	153,607.25	
02	Taxes Receivable - Real and Personal (120-149)	20.37			
03	Taxes Receivable - Protested (150-159)	236.54			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,039,550.48	238,512.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15,332.57	1,134,826.91	392,119.25	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	254.38	621,973.48		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	254.38	621,973.48		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	15,078.19	512,853.43	392,119.25	
52	TOTAL FUND BALANCE/EQUITY	15,078.19	512,853.43	392,119.25	
53	TOTAL LIABILITIES AND FUND BALANCE	15,332.57	1,134,826.91	392,119.25	



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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)			32.78	39,550.76
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			32.78	39,550.76
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			32.78	39,550.76
52	TOTAL FUND BALANCE/EQUITY			32.78	39,550.76
53	TOTAL LIABILITIES AND FUND BALANCE			32.78	39,550.76



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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)	126,799.88	199,319.66		137.27
02	Taxes Receivable - Real and Personal (120-149)	4,197.77			280.35
03	Taxes Receivable - Protested (150-159)	7,091.93			1,232.64
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	138,089.58	199,319.66		1,650.26
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	9,656.66			1,538.65
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	9,656.66			1,538.65
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	128,432.92	199,319.66		111.61
52	TOTAL FUND BALANCE/EQUITY	128,432.92	199,319.66		111.61
53	TOTAL LIABILITIES AND FUND BALANCE	138,089.58	199,319.66		1,650.26



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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)		467,966.17		
02	Taxes Receivable - Real and Personal (120-149)		6,472.31		
03	Taxes Receivable - Protested (150-159)		10,936.06		
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		485,374.54		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		14,886.46		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		14,886.46		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		470,488.08		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		470,488.08		
53	TOTAL LIABILITIES AND FUND BALANCE		485,374.54		



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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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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	2012 Value	2013 Value
1110 District Tax Levy	1,984,345.71	2,217,416.27
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	131,523.45	24,752.84
1190 Penalties and Interest on Taxes	15,223.82	12,832.85
1510 Interest Earnings	464.96	1,537.91
3110 Direct State Aid	3,173,339.79	3,357,568.58
3111 Quality Educator	300,309.28	298,322.86
3112 At Risk Student	56,458.25	56,867.89
3113 Indian Education For All	27,948.00	28,723.20
3114 American Indian Achievement Gap	68,800.00	78,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	289,780.50	281,839.36
3120 State Guaranteed Tax Base Aid	1,338,827.94	1,491,228.24
3444 State School Block Grant	474,630.66	513,086.46
3446 SB372 Block Grant Reimbursement	0.00	24,220.31
3460 Montana Oil and Gas Tax	73,068.00	82,648.00
6100 Material Prior Period Revenue Adjustments	0.00	287,856.65
7810 Education Jobs Fund	3,721.79	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,938,442.15	8,757,101.42

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,385,320.90	3,256,894.95
2XX Personal Services - Employee Benefits	385,672.56	396,422.63
4XX Purchased Property Services	18,453.24	18,110.94
5XX Other Purchased Services	411.85	0.00
6XX Supplies and Materials	118,381.76	293,727.80
21XX Support Services - Students		
1XX Personal Services - Salaries	541,764.66	556,275.21
2XX Personal Services - Employee Benefits	30,886.37	41,297.77
3XX Purchased Professional and Technical Services	1,234.98	37,121.20
5XX Other Purchased Services	102.80	1,387.99
6XX Supplies and Materials	2,648.97	2,293.01
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	21,265.61	18,693.83
2XX Personal Services - Employee Benefits	95.05	95.56
5XX Other Purchased Services	0.00	23,785.84
6XX Supplies and Materials	208,024.57	216,391.44
222X Educational Media Services		
1XX Personal Services - Salaries	317,156.79	284,488.12



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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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		22XX Educational Media Services			
			2XX Personal Services - Employee Benefits	30,131.94	32,961.84
			6XX Supplies and Materials	27,643.10	17,487.06
			7XX Property and Equipment Acquisition	28,533.19	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	228,206.34	199,155.50
			2XX Personal Services - Employee Benefits	37,511.62	34,350.87
			3XX Purchased Professional and Technical Services	5,737.74	0.00
			5XX Other Purchased Services	4,005.08	15,520.20
			6XX Supplies and Materials	195.46	155.22
			810 Dues and Fees	808.00	939.00
			8XX Other Expenditures	3,567.85	4,135.76
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	519,293.20	514,235.28
			2XX Personal Services - Employee Benefits	86,883.06	94,532.77
			5XX Other Purchased Services	3,027.93	3,598.35
			810 Dues and Fees	2,025.00	4,864.50
		25XX Support Services - Business			
			1XX Personal Services - Salaries	82,856.50	65,990.32
			2XX Personal Services - Employee Benefits	15,354.98	22,654.95
			3XX Purchased Professional and Technical Services	30,343.17	28,220.48
			4XX Purchased Property Services	17,278.16	12,414.77
			5XX Other Purchased Services	92,216.89	82,654.98
			6XX Supplies and Materials	14,342.43	21,707.29
			7XX Property and Equipment Acquisition	36,053.31	40,478.20
			810 Dues and Fees	331.83	222.70
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	441,287.82	433,782.56
			2XX Personal Services - Employee Benefits	111,703.80	115,142.73
			4XX Purchased Property Services	292,826.94	328,765.95
			5XX Other Purchased Services	720.49	97.29
			6XX Supplies and Materials	104,488.18	50,914.84
			7XX Property and Equipment Acquisition	10,400.00	5,421.50
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	557.40	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	20,180.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	343,186.57	479,728.54
			2XX Personal Services - Employee Benefits	36,805.28	36,468.28
			4XX Purchased Property Services	6,213.00	6,120.00
			6XX Supplies and Materials	1,420.96	553.77



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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	2012 Value	2013 Value
	280 Special Education - Local and State				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	68,483.78	77,960.72
			2XX Personal Services - Employee Benefits	6,304.06	12,433.55
			3XX Purchased Professional and Technical Services	78,663.29	56,746.80
			5XX Other Purchased Services	2,945.84	3,379.68
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	32,321.16	43,664.61
			2XX Personal Services - Employee Benefits	5,264.12	5,565.07
		27XX Student Transportation Services			
			5XX Other Purchased Services	1,200.00	1,000.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,164.92	6,451.53
			2XX Personal Services - Employee Benefits	318.22	406.81
			5XX Other Purchased Services	504.00	645.99
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	11,493.00	13,477.00
			2XX Personal Services - Employee Benefits	54.45	73.76
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	63,160.03	63,410.04
			2XX Personal Services - Employee Benefits	353.85	316.99
			3XX Purchased Professional and Technical Services	7,215.00	7,215.00
			6XX Supplies and Materials	3,625.76	3,718.76
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	6,079.07	6,148.53
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	10,000.00	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	172,185.30	323,914.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,122,713.18	8,446,970.86



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

Schedule Of Changes Worksheet

Beginning Fund Balance						803,768.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,757,101.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,446,970.86	(3)
Increase/Decrease of Reserve for Inventories							
This Year	N/A	Less Last Year	N/A	(4a)	N/A		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,113,898.75	(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	2012 Value	2013 Value
1110 District Tax Levy	201,554.20	348,732.50
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	13,538.36	3,416.45
1190 Penalties and Interest on Taxes	1,604.61	991.75
1510 Interest Earnings	159.55	114.56
2220 County On-Schedule Trans Reimb	54,428.76	47,295.48
3210 State On-Schedule Trans Reimb	54,428.78	47,295.50
3444 State School Block Grant	11,244.65	15,155.30
3446 SB372 Block Grant Reimbursement	0.00	2,463.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	336,958.91	465,464.55

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	6,474.96
2XX Personal Services - Employee Benefits	0.00	1,570.68
27XX Student Transportation Services		
1XX Personal Services - Salaries	199,850.57	200,377.32
2XX Personal Services - Employee Benefits	26,489.88	26,512.40
3XX Purchased Professional and Technical Services	2,446.66	2,344.98
4XX Purchased Property Services	48,174.24	33,940.13
5XX Other Purchased Services	22,703.21	21,547.05
6XX Supplies and Materials	113,665.35	101,403.98
7XX Property and Equipment Acquisition	2,229.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	415,559.51	394,171.50



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						97,634.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						465,464.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						394,171.50	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						168,927.39	(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	2012 Value	2013 Value
1110 District Tax Levy	37,961.00	2,248.67
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,168.52	140.73
1190 Penalties and Interest on Taxes	430.53	135.31
1510 Interest Earnings	1,007.98	343.47
6100 Material Prior Period Revenue Adjustments	0.00	1,231.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	42,568.03	4,099.64

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	94,675.00	98,750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	94,675.00	98,750.00

Schedule Of Changes Worksheet

Beginning Fund Balance	221,237.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,099.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98,750.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	126,587.26	(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	2012 Value	2013 Value
1510 Interest Earnings	653.39	372.78
1611 National School Lunch Program	348,704.45	389,845.82
1612 School Breakfast Program	0.00	202.10
1621 Lunch Sales	0.00	4.60
1630 Catering Sales	123,586.38	110,974.80
1632 Daily Adult Sales	14,664.65	36,972.36
1634 Daily Ala Carte Sales	41,309.40	66,801.45
3220 State Food Services Match	0.00	736.50
4550 Federal Child Nutrition	456,404.40	423,845.40
4552 Fresh Fruit And Vegetable	55,559.91	38,790.25
5200 Sale or Compensation for Loss of Assets	125.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,041,007.58	1,068,546.06

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	6,474.96
2XX Personal Services - Employee Benefits	0.00	1,570.68
31XX Food Services		
1XX Personal Services - Salaries	416,640.31	414,507.65
2XX Personal Services - Employee Benefits	30,627.60	33,429.63
3XX Purchased Professional and Technical Services	0.00	8,714.21
4XX Purchased Property Services	27,951.18	17,522.94
5XX Other Purchased Services	1,634.12	3,513.85
6XX Supplies and Materials	499,594.51	561,591.90
7XX Property and Equipment Acquisition	17,636.50	28,853.00
8XX Other Expenditures	325.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	994,409.22	1,076,178.82



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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						421,502.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,068,546.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,076,178.82	(3)
Increase/Decrease of Reserve for Inventories							
This Year	109,286.03	Less Last Year	135,545.43		(4a)	-26,259.40	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						-26,259.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						387,610.62	(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	2012 Value	2013 Value
1110 District Tax Levy	9,701.40	565.51
1190 Penalties and Interest on Taxes	10.23	18.37
1510 Interest Earnings	3.61	27.74
6100 Material Prior Period Revenue Adjustments	0.00	326.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,715.24	937.97

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	3,520.00	1,080.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,520.00	1,080.00

Schedule Of Changes Worksheet

Beginning Fund Balance	15,220.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	937.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,080.00	(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)
	15,078.19	(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	2012 Value	2013 Value
1510 Interest Earnings	445.12	510.43
2240 County Retirement Distribution	1,073,708.46	1,039,550.48
6100 Material Prior Period Revenue Adjustments	0.00	2,887.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,074,153.58	1,042,948.90

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	539,291.28	480,872.40
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	83,214.20	83,590.06
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,152.00	1,957.84
222X Educational Media Services		
2XX Personal Services - Employee Benefits	47,418.45	43,145.51
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	33,897.81	38,121.14
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	75,491.47	75,909.58
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	11,558.11	10,312.31
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	62,976.56	61,527.90
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	28,099.21	28,403.40
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	76,169.68	73,471.07
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	10,115.08	11,803.58
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,980.00	15,017.60
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	13.77
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		



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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	2012 Value	2013 Value
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	728.08	845.56
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,686.65	1,962.93
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,876.10	7,697.01
	910 Food Services				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	0.00	937.87
		31XX Food Services			
			2XX Personal Services - Employee Benefits	58,497.67	57,682.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,044,152.35	993,272.36

Schedule Of Changes Worksheet

Beginning Fund Balance					463,176.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,042,948.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					993,272.36	(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)					512,853.43	(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	2013 Value
101 MS Pepsi Fund	
1900 Other Revenue from Local Sources	3,628.00
1920 Contributions/Donations from Private Sources	3,771.00
101 Subtotal	7,399.00
145 I-Stand School Program	
3290 State - Other State Grants	54,415.20
229 Title I Schoolwide	
4940 Schoolwide Program	253,903.00
230 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	245,738.00
231 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	168,541.00
235 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	26,979.00
401 Agg of Reim/Indirect	
1510 Interest Earnings	4,736.14
1900 Other Revenue from Local Sources	3,771.00
1945 Fees - Users/Resale of Supplies	3,771.00
3290 State - Other State Grants	31,890.43
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	66,737.97
401 Subtotal	110,906.54
435 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	25,000.00
451 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	480,027.00
455 IDEA Preschool	
4570 IDEA Preschool	14,083.00
460 Region II CSPD - IDEA B	
4560 IDEA, Part B, Children with Disabilities	92,851.00
700 Mac Program	
1900 Other Revenue from Local Sources	10.00
3357 Montana Administrative Claiming Reimbursement	42,861.61
700 Subtotal	42,871.61
775 Medicaid - CSCT	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	746,203.73
825 Employee BC/BS Reserve	
1900 Other Revenue from Local Sources	591.05



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 2,269,509.13

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

PRC Program Function Object	2013 Value
101 MS Pepsi Fund	
890 Other Community Services	
33XX Community Services	
6XX Supplies and Materials	783.59
7XX Property and Equipment Acquisition	3,000.00
101 Subtotal	3,783.59
131 Art Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	350.05
133 Student In Need	
8XX Community Services Programs	
33XX Community Services	
6XX Supplies and Materials	283.97
145 I-Stand School Program	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	53,196.61
2XX Personal Services - Employee Benefits	14,914.15
145 Subtotal	68,110.76
229 Title I Schoolwide	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	120,035.98
2XX Personal Services - Employee Benefits	25,467.64
6XX Supplies and Materials	43,301.28
21XX Support Services - Students	
5XX Other Purchased Services	525.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	19,676.00
6XX Supplies and Materials	1,353.72
23XX Support Services - General Administration	
1XX Personal Services - Salaries	26,957.54
2XX Personal Services - Employee Benefits	9,749.28
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	8,301.00
229 Subtotal	255,367.44



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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	2013 Value
230	Title I	Improving Basic Programs		
	420	Title I, Part A, Improving Basic Programs		
		1XXX Instruction		
			1XX Personal Services - Salaries	212,428.78
			2XX Personal Services - Employee Benefits	45,324.48
			6XX Supplies and Materials	13,499.98
		21XX Support Services - Students		
			1XX Personal Services - Salaries	1,298.00
			2XX Personal Services - Employee Benefits	184.44
			6XX Supplies and Materials	4,509.38
		221X Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	30,000.00
			5XX Other Purchased Services	1,927.00
			6XX Supplies and Materials	1,245.11
		23XX Support Services - General Administration		
			1XX Personal Services - Salaries	13,675.22
			2XX Personal Services - Employee Benefits	4,635.61
		62XX Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs	11,110.00
		230 Subtotal		339,838.00
231	Title II	Part A		
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund		
		1XXX Instruction		
			1XX Personal Services - Salaries	126,114.00
			2XX Personal Services - Employee Benefits	36,917.00
		62XX Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs	5,510.00
		231 Subtotal		168,541.00
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	26,097.00
		62XX Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs	882.00
		235 Subtotal		26,979.00
350	Title VII, Indian Education			
	413	Title VII Indian Education		
		21XX Support Services - Students		
			1XX Personal Services - Salaries	79,036.56
			2XX Personal Services - Employee Benefits	15,577.46



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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	2013 Value
350	Title VII, Indian Education			
	413 Title VII Indian Education			
		21XX Support Services - Students		
		5XX Other Purchased Services		574.74
		6XX Supplies and Materials		8,569.56
		24XX Support Services - School Administration		
		1XX Personal Services - Salaries		2,245.81
		2XX Personal Services - Employee Benefits		812.31
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		3,704.00
		350 Subtotal		110,520.44
355	Indian Ed OTO			
	365 Indian Education for All - OTO & Ongoing			
		21XX Support Services - Students		
		1XX Personal Services - Salaries		369.15
		2XX Personal Services - Employee Benefits		58.71
		221X Improvement of Instruction Services		
		1XX Personal Services - Salaries		72.07
		2XX Personal Services - Employee Benefits		10.65
		3XX Purchased Professional and Technical Services		5,774.36
		5XX Other Purchased Services		3,675.83
		355 Subtotal		9,960.77
401	Agg of Reim/Indirect			
	271 State and Federal Aggregate of Reimbursements/Indirect Costs			
		25XX Support Services - Business		
		3XX Purchased Professional and Technical Services		22,608.02
		4XX Purchased Property Services		23,142.74
		5XX Other Purchased Services		5,588.20
		6XX Supplies and Materials		11,112.01
		7XX Property and Equipment Acquisition		15,105.00
		401 Subtotal		77,555.97
435	Quality Schools Facility Grant			
	372 Quality Schools Facility Grant Program			
		4XXX Facilities Acquisition and Construction Services		
		3XX Purchased Professional and Technical Services		12,012.00
		7XX Property and Equipment Acquisition		9,855.14
		435 Subtotal		21,867.14
451	IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		



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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	2013 Value
451 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	344,095.00
2XX Personal Services - Employee Benefits	88,282.89
3XX Purchased Professional and Technical Services	8,754.00
6XX Supplies and Materials	24,591.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	14,938.00
451 Subtotal	480,660.89
455 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	10,987.80
2XX Personal Services - Employee Benefits	2,684.20
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	411.00
455 Subtotal	14,083.00
460 Region II CSPD - IDEA B	
456 IDEA, Part B, Children with Disabilities	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	48,557.98
23XX Support Services - General Administration	
1XX Personal Services - Salaries	25,687.30
2XX Personal Services - Employee Benefits	2,166.32
5XX Other Purchased Services	13,560.66
6XX Supplies and Materials	1,266.53
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,461.00
460 Subtotal	92,699.79
462 CSPD Conference Fees	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	247.44
463 CSPD	
458 IDEA State Program Improvement	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	9,531.42
5XX Other Purchased Services	471.98
6XX Supplies and Materials	3,621.47



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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	2013 Value
463 CSPD	
458 IDEA State Program Improvement	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	435.00
463 Subtotal	14,059.87
630 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	213.76
2XX Personal Services - Employee Benefits	36.96
6XX Supplies and Materials	57.50
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,512.07
630 Subtotal	1,820.29
700 Mac Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	7,634.88
21XX Support Services - Students	
1XX Personal Services - Salaries	2,217.08
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	2,779.06
2XX Personal Services - Employee Benefits	47.34
5XX Other Purchased Services	375.00
6XX Supplies and Materials	758.00
21XX Support Services - Students	
1XX Personal Services - Salaries	5,743.44
2XX Personal Services - Employee Benefits	28.11
3XX Purchased Professional and Technical Services	219.00
5XX Other Purchased Services	30.00
6XX Supplies and Materials	2,147.80
700 Subtotal	21,979.71
775 Medicaid - CSCT	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	763,477.38
825 Employee BC/BS Reserve	
890 Other Community Services	
33XX Community Services	



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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	2013 Value
825 Employee BC/BS Reserve	
890 Other Community Services	
33XX Community Services	
8XX Other Expenditures	394.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,472,580.50

Schedule Of Changes Worksheet

Beginning Fund Balance	595,190.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,269,509.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,472,580.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	392,119.25	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 MS Pepsi Fund	7,399.00	3,783.59	3,615.41
131 Art Grant	0.00	350.05	-350.05
133 Student In Need	0.00	283.97	-283.97
145 I-Stand School Program	54,415.20	68,110.76	-13,695.56
229 Title I Schoolwide	253,903.00	255,367.44	-1,464.44
230 Title I Improving Basic Programs	245,738.00	339,838.00	-94,100.00
231 Title II Part A	168,541.00	168,541.00	0.00
235 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	26,979.00	26,979.00	0.00
350 Title VII, Indian Education	0.00	110,520.44	-110,520.44
355 Indian Ed OTO	0.00	9,960.77	-9,960.77
401 Agg of Reim/Indirect	110,906.54	77,555.97	33,350.57
435 Quality Schools Facility Grant	25,000.00	21,867.14	3,132.86



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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
451 IDEA Part B	480,027.00	480,660.89	-633.89
455 IDEA Preschool	14,083.00	14,083.00	0.00
460 Region II CSPD - IDEA B	92,851.00	92,699.79	151.21
462 CSPD Conference Fees	0.00	247.44	-247.44
463 CSPD	0.00	14,059.87	-14,059.87
630 Gifted and Talented	0.00	1,820.29	-1,820.29
700 Mac Program	42,871.61	21,979.71	20,891.90
775 Medicaid - CSCT	746,203.73	763,477.38	-17,273.65
825 Employee BC/BS Reserve	591.05	394.00	197.05
Total	2,269,509.13	2,472,580.50	-203,071.37



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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	2012 Value	2013 Value
1900 Other Revenue from Local Sources	0.00	5.16
1910 Rentals	26.87	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26.87	5.16

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

PRC Program Function Object	2012 Value	2013 Value
890 Other Community Services		
33XX Community Services		
4XX Purchased Property Services	0.00	95.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	95.00

Schedule Of Changes Worksheet

Beginning Fund Balance	122.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	95.00	(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)	32.78	(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	2012 Value	2013 Value
1510 Interest Earnings	195.86	92.89
5300 Operating Transfers from Other Funds	10,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,195.86	92.89

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	17,689.02	35,451.14
2XX Personal Services - Employee Benefits	7,799.11	569.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	25,488.13	36,021.11

Schedule Of Changes Worksheet

Beginning Fund Balance		75,478.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		92.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		36,021.11	(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)		39,550.76	(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	2012 Value	2013 Value
1110 District Tax Levy	108,864.92	120,908.92
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7,298.83	1,066.17
1190 Penalties and Interest on Taxes	807.52	461.02
1510 Interest Earnings	164.51	133.53
3281 State Technology Aid	8,229.53	8,453.74
3445 State Combined Fund School Block Grant	0.00	49,752.76
3447 SB372 Combined Block Grant Reimbursement	0.00	4,156.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	125,365.31	184,932.73

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	324.00	1,197.00
2XX Personal Services - Employee Benefits	1.45	5.57
3XX Purchased Professional and Technical Services	82,519.51	58,784.21
4XX Purchased Property Services	585.75	2,727.92
5XX Other Purchased Services	3,827.68	490.17
6XX Supplies and Materials	104,722.97	61,320.83
7XX Property and Equipment Acquisition	19,890.00	5,651.74
25XX Support Services - Business		
7XX Property and Equipment Acquisition	2,833.58	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	214,704.94	130,177.44



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						73,677.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						184,932.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						130,177.44	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						128,432.92	(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	2012 Value	2013 Value
1510 Interest Earnings	0.00	331.38
3445 State Combined Fund School Block Grant	43,153.14	0.00
3460 Montana Oil and Gas Tax	163,068.17	29,595.40
5200 Sale or Compensation for Loss of Assets	3,600.00	747.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	209,821.31	30,674.08

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	995.00	0.00
25XX Support Services - Business		
7XX Property and Equipment Acquisition	9,371.47	45,610.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,366.47	45,610.00

Schedule Of Changes Worksheet

Beginning Fund Balance	214,255.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,674.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,610.00	(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)
	199,319.66	(5)



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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	2012 Value	2013 Value
1110 District Tax Levy	16,713.35	12,398.65
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,825.95	531.29
1190 Penalties and Interest on Taxes	120.68	71.59
1510 Interest Earnings	0.00	0.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,659.98	13,002.40

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	28,822.22	30,576.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,822.22	30,576.06

Schedule Of Changes Worksheet

Beginning Fund Balance		17,685.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13,002.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		30,576.06	(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)		111.61	(5)



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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	2012 Value	2013 Value
1110 District Tax Levy	168,136.80	186,157.90
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	11,598.26	1,989.95
1190 Penalties and Interest on Taxes	1,304.07	714.15
1510 Interest Earnings	0.00	570.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	181,039.13	189,432.78

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	11,003.58	1,650.05
4XX Purchased Property Services	7,381.53	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	233,650.77	10,433.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	252,035.88	12,083.52

Schedule Of Changes Worksheet

Beginning Fund Balance	293,138.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	189,432.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,083.52	(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)	470,488.08	(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	2012 Value	2013 Value
1945 Fees - Users/Resale of Supplies	714.00	80.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	714.00	80.00

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs 32XX Enterprise Services 1XX Personal Services - Salaries	714.00	80.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	714.00	80.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	80.00	(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)		0.00 (5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	168,748.69	129,996.66
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	229,769.08	266,191.25
XX	457 1XXX 112	Certified Teacher Staff Salaries	10,303.43	10,987.80
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	3,808,875.06	3,475,987.50
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	30,179.82	992.69
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	206,199.46	213,948.69
XX	XXX 4XXX 710	Land	233,650.77	40,468.61
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	3,520.00	1,080.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	211,383.04
b. Related Services Block Grant Entitlement	70,456.32
c. Total Entitlements Subject to Reversion	281,839.36

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)]	374,846.35
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	722,621.02
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 FY2015 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	479,728.54	0.00	0.00	0.00	
280	1XXX	2XX	36,468.28	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	6,120.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	553.77	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	77,960.72	0.00	0.00	0.00	
280	21XX	2XX	12,433.55	0.00	0.00	0.00	
280	21XX	3XX	56,746.80	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	3,379.68	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	43,664.61	0.00	0.00	0.00	
280	24XX	2XX	5,565.07	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			722,621.02	0.00	0.00	0.00	722,621.02

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 FY13.



Trustees' Financial Summary

FY2012-13

Submit ID: 0427-14985703

21 Hill County
0427 Havre Elem

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	634,099.59	0.00	6,990.42	0.00	641,090.01
Buildings	13,231,901.10	0.00	55,193.55	0.00	13,287,094.65
Machinery and Equipment	2,464,684.40	-3,151.84	236,488.31	121,368.50	2,576,652.37
Totals at Historical Cost	16,330,685.09	-3,151.84	298,672.28	121,368.50	16,504,837.03
Governmental Activities, Capital Assets, net	16,330,685.09	-3,151.84	298,672.28	121,368.50	16,504,837.03

* 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 FY2013	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2013			

*** Has comment.



Trustees' Financial Summary

FY2012-13

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21 Hill County
0427 Havre Elem

**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
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.