



Trustees' Financial Summary

FY2003-04

Submit ID: 0427-30539371

21 Hill County
0427 Havre Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Richard Floren

Phone #: (406) 265-4356

(Signature)

(Date)

Chair, Board of Trustees Denise Thompson

(Signature)

(Date)

County Superintendent Shirley Isbell

(Signature)

(Date)

Software

Accounting Package: NCS

For FY04 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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PRC	Title	Project Type	Project Number	CFDA #
105	E-Rate Fund	LOCAL	None	Local
125	Internet Access Users	LOCAL	None	
145	I-Stand Summer School	LOCAL		
230	Title I Improving Basic Programs	FEDERAL	2104273104	84.010A
231	Title II Part A	FEDERAL	2104271404	84.367
232	Title II, Part D, Ed Technology	FEDERAL	2104276004	84.318
233	Title IV Safe and Drug-Free Schools	FEDERAL	2104271604	84.186A
234	Title V Part A	FEDERAL	2104273904	84.298
235	Title IV, Part B, 21st Century	FEDERAL	2104271704	84.287
236	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	2104279904	84.358B
350	Title VII, Indian Education	FEDERAL	SO60A032169	84.060
351	Title VII, Indian Education	FEDERAL	SO60A022169	84.060
401	Agg of Reim/Indirect	LOCAL	Entitlement	Local
420	Accelerated LGST	STATE	None	State
451	IDEA, Part B, Children w/Disabilities	FEDERAL	2104277704ALLO	84.027
455	IDEA-Preschool Section 619	FEDERAL	2104277904ALLO	84.173A
460	REGION II CSPD GRANT	FEDERAL	2104277704INST	81.027A
462	CSPD Conference Fees	LOCAL		
463	CSPD - We Teach All - IDEA	FEDERAL	2104277804WTA	84.027A
464	CSPD - REGION II - SIG	FEDERAL	2104277804	84.323A
555	Adult Basic Ed - State	STATE	NONE	State
560	ABE (Adult Basic Ed)	FEDERAL	2104275604BG	84.002
775	Medicaid - CSCT	STATE	None	
780	Catering Service	LOCAL		
825	Employer BC/BS Reserve	LOCAL		

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,387,988.01	186,679.21	343,717.37	102,976.43
02	Taxes Receivable - Real and Personal (120-149)	89,528.28	7,874.73	2,251.70	
03	Taxes Receivable - Protested (150-159)	15,490.92	1,279.68	453.73	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	32,623.00			73,853.78
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,525,630.21	195,833.62	346,422.80	176,830.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	105,019.20	9,154.41	2,705.43	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	105,019.20	9,154.41	2,705.43	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	32,623.00			73,853.78
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,387,988.01	186,679.21	343,717.37	102,976.43
52	TOTAL FUND BALANCE/EQUITY	1,420,611.01	186,679.21	343,717.37	176,830.21
53	TOTAL LIABILITIES AND FUND BALANCE	1,525,630.21	195,833.62	346,422.80	176,830.21

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,573.60	216,640.70	497,440.72	
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	21,573.60	216,640.70	497,440.72	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	21,573.60	216,640.70	497,440.72	
52	TOTAL FUND BALANCE/EQUITY	21,573.60	216,640.70	497,440.72	
53	TOTAL LIABILITIES AND FUND BALANCE	21,573.60	216,640.70	497,440.72	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,656.05	75,458.64
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			8,656.05	75,458.64
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			8,656.05	75,458.64
52	TOTAL FUND BALANCE/EQUITY			8,656.05	75,458.64
53	TOTAL LIABILITIES AND FUND BALANCE			8,656.05	75,458.64



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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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)	15,458.22	35,550.48		131,915.32
02	Taxes Receivable - Real and Personal (120-149)				4,017.12
03	Taxes Receivable - Protested (150-159)				677.39
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15,458.22	35,550.48		136,609.83
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				4,694.51
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				4,694.51
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	15,458.22	35,550.48		131,915.32
52	TOTAL FUND BALANCE/EQUITY	15,458.22	35,550.48		131,915.32
53	TOTAL LIABILITIES AND FUND BALANCE	15,458.22	35,550.48		136,609.83

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	74,345.91	447,275.94		
02	Taxes Receivable - Real and Personal (120-149)		6,704.83		
03	Taxes Receivable - Protested (150-159)		1,189.19		
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	74,345.91	455,169.96		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		7,894.02		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		7,894.02		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	74,345.91	447,275.94		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	74,345.91	447,275.94		
53	TOTAL LIABILITIES AND FUND BALANCE	74,345.91	455,169.96		

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

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

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	42,753.78	993,111.17		118,215.24
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	42,753.78	993,111.17		118,215.24
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	42,753.78	993,111.17		
24	Other Current Liabilities (621-679)				118,215.24
35	TOTAL LIABILITIES	42,753.78	993,111.17		118,215.24
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	42,753.78	993,111.17		118,215.24



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



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



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01 - General Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	1,514,613.56	1,586,405.17
1190	Penalties and Interest on Taxes	11,254.86	12,909.04
1510	Interest Earnings	12,599.54	9,701.95
1900	Other Revenue from Local Sources	1,273.96	1,101.18
3110	Direct State Aid	2,563,381.94	2,445,447.09
3115	State Spec Ed Allowable Cost Pymt to Districts	221,021.05	209,683.92
3120	State Guaranteed Tax Base Aid	481,841.36	533,006.74
3440	State HB20/SB417 Prop Tax Reimb	35,323.18	29,143.32
3444	State School Block Grant	440,983.85	450,130.75
3460	Montana Oil and Gas Tax	357,691.26	636,451.22
4800	Federal Revenue in Lieu of Taxes	0.00	88.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,639,984.56	5,914,068.58

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	2,307,454.68	2369013.08
2XX	Personal Services - Employee Benefits	202,843.00	194847.31
4XX	Purchased Property Services	21,203.82	12994.89
5XX	Other Purchased Services	1,090.01	2642.16
6XX	Supplies and Materials	186,102.27	143337.12
7XX	Property and Equipment Acquisition	0.00	20581.57
21XX	Support Services - Students		
1XX	Personal Services - Salaries	240,964.00	247706.09
2XX	Personal Services - Employee Benefits	12,443.81	13019.71
3XX	Purchased Professional and Technical Services	0.00	2338.00
5XX	Other Purchased Services	2,152.31	4235.61
6XX	Supplies and Materials	1,890.82	1535.16
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	40,563.19	23128.50
2XX	Personal Services - Employee Benefits	6,249.59	4722.42
3XX	Purchased Professional and Technical Services	210.00	.00
4XX	Purchased Property Services	6,778.00	7288.95
5XX	Other Purchased Services	2,043.37	583.35
6XX	Supplies and Materials	198,517.69	162729.41
7XX	Property and Equipment Acquisition	25,137.36	6787.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	118,554.63	121635.66



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01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	22XX	Educational Media Services			
		2XX	Personal Services - Employee Benefits	5,935.59	6107.35
		6XX	Supplies and Materials	19,732.11	17221.73
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	132,714.65	135956.82
		2XX	Personal Services - Employee Benefits	20,034.08	23335.70
		3XX	Purchased Professional and Technical Services	18,645.00	6871.11
		5XX	Other Purchased Services	5,258.26	6739.74
		6XX	Supplies and Materials	377.10	256.20
		810	Dues and Fees	4,804.95	677.50
		8XX	Other Expenditures	0.00	2935.12
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	399,561.35	418584.40
		2XX	Personal Services - Employee Benefits	43,052.81	46606.19
		5XX	Other Purchased Services	3,202.71	3526.29
		810	Dues and Fees	1,840.00	1815.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	157,581.38	160147.05
		2XX	Personal Services - Employee Benefits	13,676.23	15438.15
		3XX	Purchased Professional and Technical Services	11,226.18	13929.75
		4XX	Purchased Property Services	23,902.97	17414.46
		5XX	Other Purchased Services	7,092.39	14561.06
		6XX	Supplies and Materials	10,325.85	12137.62
		7XX	Property and Equipment Acquisition	1,933.28	25000.00
		810	Dues and Fees	259.50	382.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	279,824.64	266412.81
		2XX	Personal Services - Employee Benefits	70,837.37	67739.83
		4XX	Purchased Property Services	284,794.02	306810.11
		5XX	Other Purchased Services	79,965.93	43068.77
		6XX	Supplies and Materials	87,569.02	49343.93
		7XX	Property and Equipment Acquisition	0.00	19891.50
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	58,137.01	59562.41
		2XX	Personal Services - Employee Benefits	2,416.74	2362.98
		3XX	Purchased Professional and Technical Services	10,996.54	10079.43
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	27460.90

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21 Hill County
0427 Havre Elem

01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	249,893.53	261550.71
		2XX	Personal Services - Employee Benefits	2,512.24	2399.14
		4XX	Purchased Property Services	6,084.50	6156.00
		6XX	Supplies and Materials	10,735.82	10807.42
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	95,658.32	81915.52
		2XX	Personal Services - Employee Benefits	312.54	305.42
		3XX	Purchased Professional and Technical Services	0.00	416.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	17,231.51	17731.41
		2XX	Personal Services - Employee Benefits	1,941.28	61.22
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	30,572.00	30650.00
		4XX	Purchased Property Services	8,615.00	13837.00
		5XX	Other Purchased Services	744.00	729.00
		6XX	Supplies and Materials	738.00	10916.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	893.34	976.76
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	4,313.51	4343.83
		2XX	Personal Services - Employee Benefits	193.77	212.47
		5XX	Other Purchased Services	332.76	303.08
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	9,526.00	9394.12
		2XX	Personal Services - Employee Benefits	33.92	30.17
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	47,833.00	51042.66
		2XX	Personal Services - Employee Benefits	176.46	176.68
		3XX	Purchased Professional and Technical Services	4,500.00	4500.00
		6XX	Supplies and Materials	5,749.34	5777.32
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	11,113.64	11285.48



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01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	15445.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,639,600.69	5,662,464.31

Schedule of Changes Worksheet

Beginning Fund Balance	1,176,705.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,914,068.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,662,464.31	(3)
Increase/Decrease of Reserve for Inventories		
This Year 32,623.00 Less Last Year 40,322.00	(4a)	-7,699.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00	(4b)	0.00
		-7,699.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,420,611.01	(5)



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10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	132,991.32	151,777.30
1190	Penalties and Interest on Taxes	649.79	1,006.01
1510	Interest Earnings	1,970.17	1,335.65
1900	Other Revenue from Local Sources	215.00	0.00
1910	Rentals	0.00	335.80
2220	County On-Schedule Trans Reimb	49,045.14	55,212.12
3210	State On-Schedule Trans Reimb	49,045.14	55,212.12
3440	State HB20/SB417 Prop Tax Reimb	3,186.65	2,600.85
3444	State School Block Grant	20,895.03	10,664.22
3460	Montana Oil and Gas Tax	30,158.25	59,364.29

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

288,156.49 337,508.36

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
25XX	Support Services - Business		
1XX	Personal Services - Salaries	47,229.88	48177.96
2XX	Personal Services - Employee Benefits	10,919.58	11983.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	109,060.09	128870.24
2XX	Personal Services - Employee Benefits	5,664.83	5548.94
3XX	Purchased Professional and Technical Services	1,973.04	3199.60
4XX	Purchased Property Services	19,185.59	20759.09
5XX	Other Purchased Services	14,249.12	18695.32
6XX	Supplies and Materials	77,278.81	76989.61
7XX	Property and Equipment Acquisition	0.00	6494.50

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

285,560.94 320,718.26



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					169,889.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					337,508.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					320,718.26	(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)					186,679.21	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	3,267.79	42,871.12
1190	Penalties and Interest on Taxes	262.34	175.90
1510	Interest Earnings	5,759.05	2,683.04
3440	State HB20/SB417 Prop Tax Reimb	0.00	641.95
3444	State School Block Grant	11,898.89	0.00
3460	Montana Oil and Gas Tax	2,485.16	8,925.78
5200	Sale or Compensation for Loss of Assets	0.00	1,500.00

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

23,673.23	56,797.79
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	136,204.75	5800.00

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

136,204.75	5,800.00
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Schedule of Changes Worksheet

Beginning Fund Balance	292,719.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,797.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,800.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	343,717.37	(5)



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12 - School Food Services Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	3,054.03	791.47
1611 National School Lunch Program	301,139.92	289,144.47
1634 Daily Ala Carte Sales	10,166.35	371.11
1900 Other Revenue from Local Sources	332.85	92.00
4550 Federal Child Nutrition	239,312.19	263,501.92
6100 Material Prior Period Revenue Adjustments	0.00	7.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	554,005.34	553,908.32

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

PRC Program Function Object	2003 Value	2004 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	259,929.34	274,322.89
2XX Personal Services - Employee Benefits	4,180.71	4,200.00
4XX Purchased Property Services	10,523.98	8,919.04
5XX Other Purchased Services	76,466.38	747.11
6XX Supplies and Materials	312,073.35	287,402.00
7XX Property and Equipment Acquisition	0.00	522.30
8XX Other Expenditures	851.50	1,587.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	664,025.26	582,399.83

Schedule of Changes Worksheet

Beginning Fund Balance	284,155.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	553,908.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	582,399.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year 73,853.78 Less Last Year 152,688.05 (4a) -78,834.27		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	-78,834.27	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	176,830.21	(5)



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13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	324.55	189.21
3460 Montana Oil and Gas Tax	310.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	634.87	189.21

Schedule of Changes Worksheet

Beginning Fund Balance	21,384.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	189.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,573.60	(5)



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14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	2,510.04	2,327.69
2240	County Retirement Distribution	799,981.47	663,145.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>802,491.51</u>	<u>665,473.36</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	346,543.16	396955.58
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	35,825.23	36787.33
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	6,136.88	3531.84
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	17,653.91	18069.90
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	18,752.61	19747.21
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	58,857.00	62186.61
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	29,060.84	29678.01
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	42,611.54	40540.59
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	14,327.46	16883.67
28XX	Support Services - Central		
	2XX Personal Services - Employee Benefits	8,510.91	8783.87
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	34,536.95	73213.68
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	13,738.62	12442.55
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	2,613.32	2696.26



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0427 Havre Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	33,107.96	.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	2,370.40	.00
457	IDEA Preschool				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,427.73	.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	391.73	392.86
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	1,405.94	1372.91
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	6,105.56	6150.36
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	36,817.96	34904.31
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		2XX	Personal Services - Employee Benefits	0.00	9.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>710,795.71</u>	<u>764,346.99</u>



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					315,514.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					665,473.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					764,346.99	(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)					216,640.70	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
105 E-Rate Fund	
1510 Interest Earnings	122.97
6100 Material Prior Period Revenue Adjustments	3,637.34
105 Subtotal	3,760.31
125 Internet Access Users	
1960 Services Provided Other Local Governmental Units	2,466.00
145 I-Stand Summer School	
1510 Interest Earnings	92.75
3290 State - Other State Grants	15,000.00
145 Subtotal	15,092.75
230 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	478,510.65
231 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	201,647.95
232 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	21,079.24
233 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	25,689.79
234 Title V Part A	
4350 Title V, Part A, Innovative Programs	23,755.96
235 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	144,000.00
236 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	35,454.00
350 Title VII, Indian Education	
4130 Title VII Indian Education	87,520.00
351 Title VII, Indian Education	
4130 Title VII Indian Education	7,059.88
401 Agg of Reim/Indirect	
1510 Interest Earnings	1,579.42
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	56,288.08
401 Subtotal	57,867.50
420 Accelerated LGST	
1510 Interest Earnings	1,259.66



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
451 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	340,294.10
455 IDEA-Preschool Section 619	
4570 IDEA Preschool	14,027.00
460 REGION II CSPD GRANT	
4560 IDEA, Part B, Children with Disabilities	60,000.00
462 CSPD Conference Fees	
1945 Fees - Users/Resale of Supplies	5,138.54
463 CSPD - We Teach All - IDEA	
4580 IDEA, Part D, State Program Improvement	6,445.21
464 CSPD - REGION II - SIG	
4580 IDEA, Part D, State Program Improvement	20,000.00
555 Adult Basic Ed - State	
3620 State Adult Education Reimbursement	12,611.00
560 ABE (Adult Basic Ed)	
4540 Adult Basic & Literacy Education (ABLE)	33,224.58
775 Medicaid - CSCT	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	134,747.44
780 Catering Service	
1510 Interest Earnings	709.15
1960 Services Provided Other Local Governmental Units	39,393.06
780 Subtotal	40,102.21

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

1,771,753.77

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

PRC Program Function Object	2004 Value
125 Internet Access Users	
8XX Community Services Programs	
33XX Community Services	
8XX Other Expenditures	3376.67



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
145 I-Stand Summer School	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	2467.50
2XX Personal Services - Employee Benefits	381.37
	2,848.87
145 Subtotal	
230 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	312447.76
2XX Personal Services - Employee Benefits	53397.22
3XX Purchased Professional and Technical Services	37981.36
5XX Other Purchased Services	2542.45
6XX Supplies and Materials	19478.67
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	8265.32
2XX Personal Services - Employee Benefits	991.57
24XX Support Services - School Administration	
1XX Personal Services - Salaries	20530.00
2XX Personal Services - Employee Benefits	2220.71
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	20655.59
	478,510.65
230 Subtotal	
231 Title II Part A	
420 Title I, Part A, Improving Basic Programs	
21XX Support Services - Students	
1XX Personal Services - Salaries	598.90
2XX Personal Services - Employee Benefits	82.05
430 Title II, Part A, Teacher & Principal Training & Recruiting	
21XX Support Services - Students	
1XX Personal Services - Salaries	139624.01
2XX Personal Services - Employee Benefits	32801.64
3XX Purchased Professional and Technical Services	10622.75
5XX Other Purchased Services	9216.60
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	8702.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
231 Subtotal	201,647.95
232 Title II, Part D, Ed Technology	
420 Title I, Part A, Improving Basic Programs	
21XX Support Services - Students	
1XX Personal Services - Salaries	68.00
2XX Personal Services - Employee Benefits	10.66
431 Title II, Part D, Educational Technology	
21XX Support Services - Students	
1XX Personal Services - Salaries	13120.03
2XX Personal Services - Employee Benefits	3229.12
6XX Supplies and Materials	3742.43
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	909.00
232 Subtotal	21,079.24
233 Title IV Safe and Drug-Free Schools	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	81.00
2XX Personal Services - Employee Benefits	12.68
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	14472.56
2XX Personal Services - Employee Benefits	2257.18
5XX Other Purchased Services	1255.76
6XX Supplies and Materials	6502.61
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1108.00
233 Subtotal	25,689.79
234 Title V Part A	
420 Title I, Part A, Improving Basic Programs	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	90.00
2XX Personal Services - Employee Benefits	14.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
420 Title I, Part A, Improving Basic Programs	
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	5980.00
5XX Other Purchased Services	238.27
6XX Supplies and Materials	16408.69
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1025.00
	23,755.96
234 Subtotal	
235 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Center	
21XX Support Services - Students	
1XX Personal Services - Salaries	3000.00
2XX Personal Services - Employee Benefits	470.00
3XX Purchased Professional and Technical Services	140530.00
	144,000.00
235 Subtotal	
236 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	23602.89
2XX Personal Services - Employee Benefits	3579.87
3XX Purchased Professional and Technical Services	485.00
5XX Other Purchased Services	3584.46
6XX Supplies and Materials	2677.78
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1524.00
	35,454.00
236 Subtotal	
350 Title VII, Indian Education	
413 Title VII Indian Education	
21XX Support Services - Students	
1XX Personal Services - Salaries	57359.47
2XX Personal Services - Employee Benefits	9715.58
5XX Other Purchased Services	4329.04
6XX Supplies and Materials	11954.63



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
413 Title VII Indian Education	
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2000.00
2XX Personal Services - Employee Benefits	320.95
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1840.33
	87,520.00
350 Subtotal	
351 Title VII, Indian Education	
413 Title VII Indian Education	
21XX Support Services - Students	
1XX Personal Services - Salaries	3242.53
2XX Personal Services - Employee Benefits	562.71
6XX Supplies and Materials	1363.64
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1891.00
	7,059.88
351 Subtotal	
401 Agg of Reim/Indirect	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
8XX Other Expenditures	4308.72
451 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	252893.17
2XX Personal Services - Employee Benefits	36350.45
5XX Other Purchased Services	832.58
6XX Supplies and Materials	13394.11
21XX Support Services - Students	
1XX Personal Services - Salaries	8288.22
2XX Personal Services - Employee Benefits	13024.16
5XX Other Purchased Services	798.41
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	14713.00
	340,294.10
451 Subtotal	



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
455 IDEA-Preschool Section 619	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	9650.41
2XX Personal Services - Employee Benefits	3771.59
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	605.00
	14,027.00
455 Subtotal	
460 REGION II CSPD GRANT	
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
1XX Personal Services - Salaries	20215.68
2XX Personal Services - Employee Benefits	1644.88
3XX Purchased Professional and Technical Services	22002.48
5XX Other Purchased Services	9906.65
6XX Supplies and Materials	6230.31
	60,000.00
460 Subtotal	
462 CSPD Conference Fees	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	515.00
5XX Other Purchased Services	62.00
6XX Supplies and Materials	15.00
	592.00
462 Subtotal	
463 CSPD - We Teach All - IDEA	
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
1XX Personal Services - Salaries	100.00
2XX Personal Services - Employee Benefits	14.74
5XX Other Purchased Services	6330.47
	6,445.21
463 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
464 CSPD - REGION II - SIG	
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
5XX Other Purchased Services	20000.00
555 Adult Basic Ed - State	
362 State Adult Education Reimbursement	
21XX Support Services - Students	
1XX Personal Services - Salaries	9545.52
2XX Personal Services - Employee Benefits	1492.37
6XX Supplies and Materials	1573.11
	12,611.00
555 Subtotal	
560 ABE (Adult Basic Ed)	
454 Adult Basic & Literacy Education (ABLE)	
1XXX Instruction	
1XX Personal Services - Salaries	22099.08
2XX Personal Services - Employee Benefits	3447.68
5XX Other Purchased Services	750.74
6XX Supplies and Materials	420.04
23XX Support Services - General Administration	
1XX Personal Services - Salaries	4013.00
2XX Personal Services - Employee Benefits	529.04
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1965.00
	33,224.58
560 Subtotal	
775 Medicaid - CSCT	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	134747.44
780 Catering Service	
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	37135.21



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
825 Employer BC/BS Reserve	
890 Other Community Services	
33XX Community Services	
5XX Other Purchased Services	40715.52
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	 0.00 <u><u>1,735,043.79</u></u>



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					460,730.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,771,753.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,735,043.79	(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)					497,440.72	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
105 E-Rate Fund	3,760.31	0.00	3,760.31
125 Internet Access Users	2,466.00	3,376.67	-910.67
145 I-Stand Summer School	15,092.75	2,848.87	12,243.88
230 Title I Improving Basic Programs	478,510.65	478,510.65	0.00
231 Title II Part A	201,647.95	201,647.95	0.00
232 Title II, Part D, Ed Technology	21,079.24	21,079.24	0.00
233 Title IV Safe and Drug-Free Schools	25,689.79	25,689.79	0.00
234 Title V Part A	23,755.96	23,755.96	0.00
235 Title IV, Part B, 21st Century	144,000.00	144,000.00	0.00
236 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	35,454.00	35,454.00	0.00
350 Title VII, Indian Education	87,520.00	87,520.00	0.00
351 Title VII, Indian Education	7,059.88	7,059.88	0.00
401 Agg of Reim/Indirect	57,867.50	4,308.72	53,558.78
420 Accelerated LGST	1,259.66	0.00	1,259.66
451 IDEA, Part B, Children w/Disabilities	340,294.10	340,294.10	0.00
455 IDEA-Preschool Section 619	14,027.00	14,027.00	0.00
460 REGION II CSPD GRANT	60,000.00	60,000.00	0.00
462 CSPD Conference Fees	5,138.54	592.00	4,546.54
463 CSPD - We Teach All - IDEA	6,445.21	6,445.21	0.00
464 CSPD - REGION II - SIG	20,000.00	20,000.00	0.00
555 Adult Basic Ed - State	12,611.00	12,611.00	0.00
560 ABE (Adult Basic Ed)	33,224.58	33,224.58	0.00



Trustees' Financial Summary

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21 Hill County
0427 Havre Elem

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
775 Medicaid - CSCT	134,747.44	134,747.44	0.00
780 Catering Service	40,102.21	37,135.21	2,967.00
825 Employer BC/BS Reserve	0.00	40,715.52	-40,715.52
Total	<u>1,771,753.77</u>	<u>1,735,043.79</u>	<u>36,709.98</u>



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20 - Lease-Rental Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	113.01	136.51
1900 Other Revenue from Local Sources	75.10	0.00
1910 Rentals	12,855.44	21,034.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,043.55	21,171.21

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	3000.00
890 Other Community Services		
33XX Community Services		
4XX Purchased Property Services	2,068.97	15420.22
6XX Supplies and Materials	0.00	1709.69
7XX Property and Equipment Acquisition	0.00	5986.00
8XX Other Expenditures	1,349.65	2500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,418.62	28,615.91

Schedule of Changes Worksheet

Beginning Fund Balance	16,100.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,171.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,615.91	(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)	8,656.05	(5)



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0427 Havre Elem

21 - Compensated Absence Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	1,144.40	609.50
5300	Operating Transfers from Other Funds	0.00	15,445.00
6100	Material Prior Period Revenue Adjustments	0.00	1,802.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,144.40</u>	<u>17,857.38</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	4,559.49	15,443.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>4,559.49</u>	<u>15,443.93</u>

Schedule of Changes Worksheet

Beginning Fund Balance		73,045.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		17,857.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		15,443.93	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		75,458.64	(5)



Trustees' Financial Summary

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28 - Technology Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	137.49	76.88
1920	Contributions/Donations from Private Sources	0.00	735.00
4650	Federal Miscellaneous Grants from OPI	0.00	13,145.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		137.49	13,957.16

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
21XX	Support Services - Students		
	4XX Purchased Property Services	1,295.00	400.00
	6XX Supplies and Materials	7,664.28	2136.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		8,959.28	2,536.26

Schedule of Changes Worksheet

Beginning Fund Balance				4,037.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				13,957.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,536.26	(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)				15,458.22	(5)



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29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	189.16	198.34
3282 State Flexibility Fund Allocation	44,262.98	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>44,452.14</u>	<u>198.34</u>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	9100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>9,100.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		44,452.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		198.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		9,100.00	(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)		35,550.48	(5)



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50 - Debt Service Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	85,494.44	34,682.92
1190	Penalties and Interest on Taxes	1,272.70	807.14
1510	Interest Earnings	2,102.23	1,289.86
1900	Other Revenue from Local Sources	967.33	0.00
3120	State Guaranteed Tax Base Aid	40,151.03	42,357.25
3440	State HB20/SB417 Prop Tax Reimb	1,750.59	888.09
3444	State School Block Grant	36,212.11	0.00
3460	Montana Oil and Gas Tax	36,219.99	22,086.38
5120	Proceeds from Refunding Bonds	8,374.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>212,545.20</u>	<u>102,111.64</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	830 Special Assessments	17,531.24	17826.28
	840 Principal On Debt	260,000.00	80000.00
	850 Interest on Debt	2,240.00	3590.00
	860 Agent Fees/Issuance Costs	4,620.78	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>284,392.02</u>	<u>101,416.28</u>

Schedule of Changes Worksheet

Beginning Fund Balance		131,219.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		102,111.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		101,416.28	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		131,915.32	(5)



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60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.00	345.91
5200 Sale or Compensation for Loss of Assets	0.00	74,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	74,345.91

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,345.91	(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)	74,345.91	(5)

Trustees' Financial Summary

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61 - Building Reserve Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	86,889.59	123,091.52
1190	Penalties and Interest on Taxes	778.47	822.43
1510	Interest Earnings	4,703.04	2,851.30
3440	State HB20/SB417 Prop Tax Reimb	1,972.85	1,920.11
3444	State School Block Grant	28,195.09	0.00
3445	State Combined Fund School Block Grant	0.00	40,925.62
3460	Montana Oil and Gas Tax	20,756.90	42,753.29

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

143,295.94 212,364.27

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	8,734.83	.00
4XX Purchased Property Services	0.00	18,586.61
6XX Supplies and Materials	1,469.68	560.00
7XX Property and Equipment Acquisition	389,330.12	24,236.00
8XX Other Expenditures	478.00	.00

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

400,012.63 43,382.61

Schedule of Changes Worksheet

Beginning Fund Balance	278,294.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	212,364.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,382.61	(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)	447,275.94	(5)



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72 - Miscellaneous Enterprise Fund

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

PRC Revenue	2003 Value	2004 Value
1945 Fees - Users/Resale of Supplies	0.00	83.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	83.36

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

PRC Program Function Object	2003 Value	2004 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	0.00	83.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	83.36

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		83.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		83.36	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			0.00 (5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	170,463.94	0.00
XX	XXX 4XXX	710 Land	0.00	54,696.90
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	389,330.12	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	157,262.94
b. Related Services Block Grant Entitlement	52,420.98
c. Total Entitlements Subject to Reversion	209,683.92

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)]	278,879.61
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	381,342.84
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

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

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

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

Subsidiary Ledger

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

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

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



Trustees' Financial Summary

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	261,550.71	0.00	0.00	0.00
280	1XXX	2XX	2,399.14	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	6,156.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	10,807.42	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	81,915.52	0.00	0.00	0.00
280	21XX	2XX	305.42	0.00	0.00	0.00
280	21XX	3XX	416.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	17,731.41	0.00	0.00	0.00
280	24XX	2XX	61.22	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			381,342.84	0.00	0.00	0.00 381,342.84



Trustees' Financial Summary

FY2003-04

Submit ID: 0427-30539371

21 Hill County

0427 Havre Elem

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



Trustees' Financial Summary

FY2003-04

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21 Hill County
0427 Havre Elem

Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	510,598.00	0.00	0.00	510,598.00
Buildings	7,954,385.00	24,940.00	601.00	7,978,724.00
Machinery And Equipment	1,789,190.00	91,182.00	9,068.00	1,871,304.00
Construction in Progress	0.00	68,947.00	0.00	68,947.00
Totals at historical cost	10,254,173.00	185,069.00	9,669.00	10,429,573.00
Governmental activities, capital assets, net	10,254,173.00	185,069.00	9,669.00	10,429,573.00

* 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.

Depreciation by Function for FY2004	Governmental Activities	Business-Type Activities
Instruction (1XXX)	14,639.00	0.00
Support Services Staff (22XX)	9,004.00	0.00
Financial Administration (25XX)	9,949.00	0.00
Operations and Maintenance (26XX)	8,381.00	0.00
Transportation (27XX)	62,732.00	0.00
Food Service (31XX)	1,709.00	0.00
Extracurricular (34XX, 35XX)	3,770.00	0.00
Unallocated	171,728.00	0.00
Total Depreciation for FY2004	281,912.00	0.00



Trustees' Financial Summary

FY2003-04

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21 Hill County

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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
Governmental Activities *							
General Obligation Bonds:							
9/15/2002 Issue	0.00	240,000.00	80,000.00	80,000.00	80,000.00	80,000.00	0.00
Compensated Absences	249,113.71	2,400.60	0.00	0.00	251,514.31	251,514.31	0.00
Special Improvements (SIDs)	0.00	21,150.00	0.00	0.00	21,150.00	21,150.00	0.00
Total Governmental Activity							
Long-Term Liabilities	249,113.71	263,550.60	80,000.00	80,000.00	352,664.31	352,664.31	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.