



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem 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 not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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

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

## Certification

**Business Manager/Clerk** Teresa Cornell

Phone #: (406) 353-2289

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Charles Kulbeck

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Carol Elliot

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Computer Software Associates

For FY06 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ 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. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

PRC	Title	Project Type	Project Number	CFDA #
100	Microsoft Settlement Agreement	LOCAL		
101	Medicaid - CSCT	STATE	Medicaid	
103	State OTO Energy Cost Relief and Transportation	STATE	2005-06	State
123	Federal Indirect Cost Reimbursements	LOCAL		
166	Title IV, Part A, Safe & Drug-Free	FEDERAL	0300301606	84.186A
304	Title VII, Indian Education	FEDERAL	S060A040694	84.060
306	Title VII, Indian Education	FEDERAL	B060A050694	84.060
316	Title I, Part A, Improving Basic Programs	FEDERAL	0300303106	84.010A
336	Title I, Part A, Academic Achievement	FEDERAL	2005-06	84.010
346	Title III Part A English Language Acquisition	FEDERAL	0300304106	84.365A
356	Reading First	FEDERAL	0300303506	84.357
366	Gifted and Talented	STATE	0300301306	State
375	Title I, Part A, Improving Basic Programs	FEDERAL	0300303705	84.010A
376	Title I, Part A, Improving Basic Programs	FEDERAL	0300303706	84.010A
396	Title V, Part A, Innovative Programs	FEDERAL	0300303906	84.298
606	Title II, Part D, Ed Technology	FEDERAL	0300306006	84.318



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	166,012.13	12,302.16	27,577.68	27,743.77
02	Taxes Receivable - Real and Personal (120-149)	13,315.42	2,874.12	1,990.34	
03	Taxes Receivable - Protested (150-159)	2,980.29	519.71	391.58	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1,519.06
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>182,307.84</b>	<b>15,695.99</b>	<b>29,959.60</b>	<b>29,262.83</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		209.74		855.45
25	Deferred Revenue (680)	16,295.71	3,393.83	2,381.92	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>16,295.71</b>	<b>3,603.57</b>	<b>2,381.92</b>	<b>855.45</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	166,012.13	12,092.42	27,577.68	28,407.38
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>166,012.13</b>	<b>12,092.42</b>	<b>27,577.68</b>	<b>28,407.38</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>182,307.84</b>	<b>15,695.99</b>	<b>29,959.60</b>	<b>29,262.83</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		162,146.56	32,485.93	539.16
02	Taxes Receivable - Real and Personal (120-149)				18.95
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		162,146.56	32,485.93	558.11
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			784.92	
25	Deferred Revenue (680)			31,701.01	18.95
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			32,485.93	18.95
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		162,146.56		539.16
52	<b>TOTAL FUND BALANCE/EQUITY</b>		162,146.56		539.16
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		162,146.56	32,485.93	558.11



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				15,995.19
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				15,995.19
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				15,995.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>				15,995.19
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				15,995.19



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,079,547.53	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,079,547.53	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			2,275.82	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			2,275.82	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			1,077,271.71	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,077,271.71	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,079,547.53	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,056.02			26.87
02	Taxes Receivable - Real and Personal (120-149)				128.91
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>6,056.02</b>			<b>155.78</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				128.91
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>128.91</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	6,056.02			26.87
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,056.02</b>			<b>26.87</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,056.02</b>			<b>155.78</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		393.47		
02	Taxes Receivable - Real and Personal (120-149)		175.39		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		568.86		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		175.39		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		175.39		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		393.47		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		393.47		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		568.86		



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

## 01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	113,225.53	118,256.58
1130	Tax Title and Property Sales	852.02	0.00
1190	Penalties and Interest on Taxes	1,670.63	1,825.65
1510	Interest Earnings	2,941.02	6,777.88
1900	Other Revenue from Local Sources	4.60	5.20
3110	Direct State Aid	800,540.96	871,563.95
3115	State Spec Ed Allowable Cost Pymt to Districts	79,154.87	76,090.63
3120	State Guaranteed Tax Base Aid	515,181.60	557,696.16
3440	State HB20/SB417 Prop Tax Reimb	2,265.02	1,741.29
3444	State School Block Grant	35,309.47	35,577.82
3460	Montana Oil and Gas Tax	818.25	4,565.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,551,963.97</u>	<u>1,674,101.08</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	1,015,905.92	987,130.95
2XX	Personal Services - Employee Benefits	174,141.73	199,997.81
21XX	Support Services - Students		
1XX	Personal Services - Salaries	41,846.28	27,607.62
2XX	Personal Services - Employee Benefits	5,940.66	4,958.70
222X	Educational Media Services		
1XX	Personal Services - Salaries	34,483.78	49,249.47
2XX	Personal Services - Employee Benefits	8,063.53	16,141.98
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	44,255.70	47,928.90
2XX	Personal Services - Employee Benefits	3,704.66	4,157.78
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	29,417.46	78,091.42
2XX	Personal Services - Employee Benefits	6,464.04	8,573.99
25XX	Support Services - Business		
1XX	Personal Services - Salaries	20,320.38	24,128.21
2XX	Personal Services - Employee Benefits	6,030.07	6,848.30
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	7,640.68	0.00
2XX	Personal Services - Employee Benefits	2,273.18	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	44,261.51	74,806.85
		2XX	Personal Services - Employee Benefits	3,462.19	17,111.76
		5XX	Other Purchased Services	147.15	0.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	15,442.20	17,436.68
		2XX	Personal Services - Employee Benefits	1,475.38	1,710.36
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	26,964.15	28,254.85
		2XX	Personal Services - Employee Benefits	4,591.15	4,904.86
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	6,705.00	5,215.00
		2XX	Personal Services - Employee Benefits	733.10	3,466.45
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	1,446.25
		2XX	Personal Services - Employee Benefits	0.00	8.99
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	9,403.74	11,890.72
		2XX	Personal Services - Employee Benefits	23.61	73.91
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	33,006.67	30,654.82
		2XX	Personal Services - Employee Benefits	152.45	245.27
		5XX	Other Purchased Services	0.00	3,800.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	3,500.00	4,400.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,550,356.37</u>	<u>1,660,241.90</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						152,152.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,674,101.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,660,241.90	(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)						166,012.13	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	23,183.83	20,829.37
1130 Tax Title and Property Sales	175.50	0.00
1190 Penalties and Interest on Taxes	290.55	377.55
1510 Interest Earnings	42.92	89.76
2220 County On-Schedule Trans Reimb	37,468.48	32,492.82
3210 State On-Schedule Trans Reimb	37,444.12	32,492.83
3440 State HB20/SB417 Prop Tax Reimb	235.62	157.03
3444 State School Block Grant	3,058.36	3,081.60
3460 Montana Oil and Gas Tax	168.54	817.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>102,067.92</b>	<b>90,338.76</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,550.00	4,550.00
2XX Personal Services - Employee Benefits	20.21	28.28
25XX Support Services - Business		
1XX Personal Services - Salaries	2,844.85	3,377.94
2XX Personal Services - Employee Benefits	844.22	958.74
27XX Student Transportation Services		
1XX Personal Services - Salaries	60,375.83	63,952.08
2XX Personal Services - Employee Benefits	6,412.36	9,415.84
3XX Purchased Professional and Technical Services	1,224.40	852.65
4XX Purchased Property Services	2,681.27	2,129.93
5XX Other Purchased Services	4,540.87	2,521.48
6XX Supplies and Materials	20,712.50	1,485.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>104,206.51</b>	<b>89,272.42</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						11,026.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						90,338.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						89,272.42	(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)						12,092.42	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	18,691.51	15,636.61
1130 Tax Title and Property Sales	140.17	0.00
1190 Penalties and Interest on Taxes	216.57	243.12
1510 Interest Earnings	857.23	1,315.25
3440 State HB20/SB417 Prop Tax Reimb	1,227.21	897.58
3445 State Combined Fund School Block Grant	5,619.44	5,662.15
3460 Montana Oil and Gas Tax	134.62	622.51

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

26,886.75	24,377.22
-----------	-----------

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	50,241.45

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

0.00	50,241.45
------	-----------

## Schedule of Changes Worksheet

Beginning Fund Balance	53,441.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,377.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,241.45	(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)	27,577.68	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	166.75	747.74
1611	National School Lunch Program	27,015.35	26,329.10
3220	State Food Services Match	0.00	1,004.61
4550	Federal Child Nutrition	181,914.58	186,643.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>209,096.68</u>	<u>214,724.46</u>

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	127,840.30	142,824.99
	2XX Personal Services - Employee Benefits	34,088.36	41,768.37
	4XX Purchased Property Services	98.00	0.00
	6XX Supplies and Materials	41,635.32	22,280.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>203,661.98</u>	<u>206,873.89</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				20,556.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				214,724.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				206,873.89	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				28,407.38	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	2,775.43	5,756.77
2240 County Retirement Distribution	271,343.09	360,500.00
<b>910 Budget Amendment</b>		
2240 County Retirement Distribution	53,500.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>327,618.52</u>	<u>366,256.77</u>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	132,022.33	167,425.54
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	17,839.04	16,295.35
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	342.39	3.08
222X Educational Media Services		
2XX Personal Services - Employee Benefits	15,213.66	14,649.78
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,768.92	7,931.90
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	23,255.61	28,597.89
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	8,939.43	9,719.82
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	18,003.07	16,756.77
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	10,487.95	11,643.97
4XXX Facilities Acquisition and Construction Services		
2XX Personal Services - Employee Benefits	2,083.56	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,713.58	17,283.13
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,376.63	2,653.13
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	4,566.00	4,487.46



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	62XX		Resources Transferred to Other School Districts or Cooper		
391	State Career & Technical Ed Entitlement - Agriculture				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	931.12	998.74
394	State Career & Technical Ed Entitlement - Family & Consu				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	1,271.09	1,328.31
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	1,801.89	1,876.68
610	Adult Continuing Education Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	25.40	110.13
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	482.67	1,009.98
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	4,672.00	4,029.59
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	18,222.23	19,565.82
<b>910</b>	<b>Budget Amendment</b>				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	53,500.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>338,518.57</u>	<u>326,367.07</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						122,256.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						366,256.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						326,367.07	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						162,146.56	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>100 Microsoft Settlement Agreement</b>	
1900 Other Revenue from Local Sources	86,973.05
<b>101 Medicaid - CSCT</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	250,414.21
<b>103 State OTO Energy Cost Relief and Transportation</b>	
3630 OTO State Energy Cost Relief & Transportation	5,439.93
<b>123 Federal Indirect Cost Reimbursements</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	8,866.07
<b>166 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	8,912.00
<b>304 Title VII, Indian Education</b>	
4130 Title VII Indian Education	156.31
<b>306 Title VII, Indian Education</b>	
4130 Title VII Indian Education	117,920.00
<b>316 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	182,948.00
<b>336 Title I, Part A, Academic Achievement</b>	
4650 Federal Miscellaneous Grants from OPI	485.41
<b>346 Title III Part A English Language Acquisition</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	15,545.56
<b>356 Reading First</b>	
4230 Title I, Part B, Subpart 1, Reading First	217,589.70
<b>366 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	2,105.00
<b>375 Title I, Part A, Improving Basic Programs</b>	
4220 Title I, Part A, Improvement Grants	10,000.00
<b>376 Title I, Part A, Improving Basic Programs</b>	
4220 Title I, Part A, Improvement Grants	10,000.00
<b>396 Title V, Part A, Innovative Programs</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	77,264.00
4350 Title V, Part A, Innovative Programs	3,671.00
<b>396 Subtotal</b>	80,935.00
<b>606 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	7,070.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 15 - Miscellaneous Programs Fund

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,005,360.24
--	--------------

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

PRC Program Function Object	2006 Value
<b>100 Microsoft Settlement Agreement</b>	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	86,973.05
<b>101 Medicaid - CSCT</b>	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	250,414.21
<b>103 State OTO Energy Cost Relief and Transportation</b>	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
27XX Student Transportation Services	
6XX Supplies and Materials	5,439.93
<b>123 Federal Indirect Cost Reimbursements</b>	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
1XX Personal Services - Salaries	5,904.36
2XX Personal Services - Employee Benefits	673.67
5XX Other Purchased Services	1,951.93
6XX Supplies and Materials	336.11
<b>123 Subtotal</b>	8,866.07
<b>166 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	8,912.00
<b>304 Title VII, Indian Education</b>	
413 Title VII Indian Education	
1XXX Instruction	
5XX Other Purchased Services	156.31



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>306 Title VII, Indian Education</b>	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	60,894.35
2XX Personal Services - Employee Benefits	15,678.94
3XX Purchased Professional and Technical Services	12,056.10
5XX Other Purchased Services	8,078.16
6XX Supplies and Materials	14,598.06
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	6,614.39
	117,920.00
<b>306 Subtotal</b>	
<b>316 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	133,607.07
2XX Personal Services - Employee Benefits	39,468.68
6XX Supplies and Materials	694.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	8,179.70
6XX Supplies and Materials	998.55
	182,948.00
<b>316 Subtotal</b>	
<b>336 Title I, Part A, Academic Achievement</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	485.41
<b>346 Title III Part A English Language Acquisition</b>	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
1XX Personal Services - Salaries	8,715.42
2XX Personal Services - Employee Benefits	1,250.67
6XX Supplies and Materials	5,277.27
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	302.20
	15,545.56
<b>346 Subtotal</b>	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>356 Reading First</b>	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	101,255.44
2XX Personal Services - Employee Benefits	26,703.16
5XX Other Purchased Services	23,007.06
6XX Supplies and Materials	44,698.44
7XX Property and Equipment Acquisition	15,000.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	6,925.60
	217,589.70
<b>356 Subtotal</b>	
<b>366 Gifted and Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	955.42
2XX Personal Services - Employee Benefits	149.85
6XX Supplies and Materials	999.73
	2,105.00
<b>366 Subtotal</b>	
<b>375 Title I, Part A, Improving Basic Programs</b>	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	908.06
2XX Personal Services - Employee Benefits	229.93
6XX Supplies and Materials	8,862.01
	10,000.00
<b>375 Subtotal</b>	
<b>376 Title I, Part A, Improving Basic Programs</b>	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	8,033.44
2XX Personal Services - Employee Benefits	408.29
6XX Supplies and Materials	308.27
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,250.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>376 Subtotal</b>	10,000.00
<b>396 Title V, Part A, Innovative Programs</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	58,790.00
2XX Personal Services - Employee Benefits	18,474.00
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,786.78
2XX Personal Services - Employee Benefits	884.22
<b>396 Subtotal</b>	80,935.00
<b>606 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	7,070.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      1,005,360.24



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,005,360.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,005,360.24	(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)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Microsoft Settlement Agreement	86,973.05	86,973.05	0.00
101 Medicaid - CSCT	250,414.21	250,414.21	0.00
103 State OTO Energy Cost Relief and Transportation	5,439.93	5,439.93	0.00
123 Federal Indirect Cost Reimbursements	8,866.07	8,866.07	0.00
166 Title IV, Part A, Safe & Drug-Free	8,912.00	8,912.00	0.00
304 Title VII, Indian Education	156.31	156.31	0.00
306 Title VII, Indian Education	117,920.00	117,920.00	0.00
316 Title I, Part A, Improving Basic Programs	182,948.00	182,948.00	0.00
336 Title I, Part A, Academic Achievement	485.41	485.41	0.00
346 Title III Part A English Language Acquisition	15,545.56	15,545.56	0.00
356 Reading First	217,589.70	217,589.70	0.00
366 Gifted and Talented	2,105.00	2,105.00	0.00
375 Title I, Part A, Improving Basic Programs	10,000.00	10,000.00	0.00
376 Title I, Part A, Improving Basic Programs	10,000.00	10,000.00	0.00
396 Title V, Part A, Innovative Programs	80,935.00	80,935.00	0.00
606 Title II, Part D, Ed Technology	7,070.00	7,070.00	0.00
<b>Total</b>	<u>1,005,360.24</u>	<u>1,005,360.24</u>	<u>.00</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	0.21	0.14
1190 Penalties and Interest on Taxes	0.23	0.16
1340 Fees for Adult Education	280.00	440.00
1510 Interest Earnings	1.93	10.55
3440 State HB20/SB417 Prop Tax Reimb	11.54	8.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>293.91</b>	<b>459.51</b>

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	229.13	0.00
2XX Personal Services - Employee Benefits	1.02	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>230.15</b>	<b>0.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance					79.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					459.51 (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)					539.16 (5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 21 - Compensated Absence Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	383.34	543.10
5300	Operating Transfers from Other Funds	3,500.00	4,400.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>3,883.34</u>	<u>4,943.10</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	342.44	285.73
	2XX Personal Services - Employee Benefits	1.52	1.78
26XX	Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	11,237.48	0.00
	2XX Personal Services - Employee Benefits	50.65	0.00
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	0.00	190.38
	2XX Personal Services - Employee Benefits	0.00	1.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>11,632.09</u>	<u>479.07</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		11,531.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,943.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		479.07	(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)		15,995.19	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

## 26 - Impact Aid Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	25,780.38	44,528.32
1900	Other Revenue from Local Sources	288.46	0.00
4820	Federal Impact Aid - Title VIII	1,569,874.44	1,670,894.84
5200	Sale or Compensation for Loss of Assets	34,601.00	3,529.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,630,544.28</u>	<u>1,718,952.16</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	115,138.56	130,893.81
2XX	Personal Services - Employee Benefits	66,229.47	87,331.46
3XX	Purchased Professional and Technical Services	193.52	0.00
4XX	Purchased Property Services	225.57	506.92
5XX	Other Purchased Services	970.99	780.60
6XX	Supplies and Materials	68,789.14	61,035.45
7XX	Property and Equipment Acquisition	0.00	13,794.00
810	Dues and Fees	45.97	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	75,321.97	79,686.37
2XX	Personal Services - Employee Benefits	8,306.05	9,573.22
3XX	Purchased Professional and Technical Services	4,816.84	5,162.36
4XX	Purchased Property Services	515.60	0.00
5XX	Other Purchased Services	315.22	923.01
6XX	Supplies and Materials	7,078.49	10,050.97
810	Dues and Fees	58.00	0.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	4,434.05	38.91
2XX	Personal Services - Employee Benefits	19.35	0.25
5XX	Other Purchased Services	2,511.58	7,787.80
6XX	Supplies and Materials	933.80	2,261.05
222X	Educational Media Services		
1XX	Personal Services - Salaries	68,506.28	52,381.89
2XX	Personal Services - Employee Benefits	12,132.76	5,665.37
4XX	Purchased Property Services	930.91	2,346.74
5XX	Other Purchased Services	463.54	628.60
6XX	Supplies and Materials	45,169.97	24,318.18
7XX	Property and Equipment Acquisition	6,300.00	0.00
810	Dues and Fees	0.00	9.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

## 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
23XX	Support Services - General Administration				
	1XX	Personal Services - Salaries		2,708.34	0.00
	2XX	Personal Services - Employee Benefits		11.69	1.74
	3XX	Purchased Professional and Technical Services		4,706.91	9,605.01
	5XX	Other Purchased Services		21,653.57	20,157.97
	6XX	Supplies and Materials		4,595.02	2,936.05
	810	Dues and Fees		9,237.16	9,467.10
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		127,264.56	113,250.88
	2XX	Personal Services - Employee Benefits		21,852.97	27,097.44
	4XX	Purchased Property Services		4,647.44	1,834.80
	5XX	Other Purchased Services		2,417.45	2,241.65
	6XX	Supplies and Materials		10,664.49	26,910.51
	810	Dues and Fees		644.20	642.59
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		39,314.00	40,315.97
	2XX	Personal Services - Employee Benefits		10,374.07	11,958.45
	3XX	Purchased Professional and Technical Services		6,060.58	6,152.76
	4XX	Purchased Property Services		7,179.28	7,410.72
	5XX	Other Purchased Services		35,089.88	46,441.71
	6XX	Supplies and Materials		18,505.30	16,416.92
	810	Dues and Fees		60.00	878.50
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		115,147.47	124,604.23
	2XX	Personal Services - Employee Benefits		21,414.49	28,524.89
	440	Bldg & Grounds Repair and Main Services		0.00	35,604.20
	4XX	Purchased Property Services		184,086.83	150,814.47
	5XX	Other Purchased Services		2,755.40	2,701.43
	6XX	Supplies and Materials		30,596.51	32,237.38
	7XX	Property and Equipment Acquisition		0.00	19,468.23
27XX	Student Transportation Services				
	1XX	Personal Services - Salaries		17,888.28	21,535.91
	2XX	Personal Services - Employee Benefits		2,845.90	1,854.52
	4XX	Purchased Property Services		6,272.52	6,935.65
	5XX	Other Purchased Services		3,721.77	4,344.06
	6XX	Supplies and Materials		1,344.51	15,113.16
4XXX	Facilities Acquisition and Construction Services				
	1XX	Personal Services - Salaries		25,023.19	0.00
	2XX	Personal Services - Employee Benefits		1,033.12	0.00
	4XX	Purchased Property Services		57,939.36	0.00
	7XX	Property and Equipment Acquisition		541,395.01	229,061.34



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

## 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	52,426.67	40,830.16
		2XX	Personal Services - Employee Benefits	7,371.74	9,429.69
		5XX	Other Purchased Services	221.45	16.30
		6XX	Supplies and Materials	965.82	1,688.79
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	5,689.46	6,178.64
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		4XX	Purchased Property Services	902.52	647.47
		6XX	Supplies and Materials	1,778.73	3,111.25
		7XX	Property and Equipment Acquisition	0.00	630.00
413	Title VII Indian Education				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	4,159.18
		2XX	Personal Services - Employee Benefits	0.00	25.84
		5XX	Other Purchased Services	0.00	420.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		6XX	Supplies and Materials	1,217.81	623.73
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	8.23	0.00
		5XX	Other Purchased Services	3,500.00	3,041.23
		6XX	Supplies and Materials	555.00	74.55
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		3XX	Purchased Professional and Technical Services	50.00	50.00
		4XX	Purchased Property Services	464.65	370.89
		5XX	Other Purchased Services	12,090.93	14,836.06
		6XX	Supplies and Materials	9,195.63	13,715.72
		810	Dues and Fees	70.00	64.50
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	4,660.14	0.00
		2XX	Personal Services - Employee Benefits	1,040.15	0.00
		4XX	Purchased Property Services	2,160.61	354.40
		5XX	Other Purchased Services	662.80	889.89



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County  
0030 Harlem Elem**

**\*\* Recalculated \*\***

## 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	88,853.96	89,053.11
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	154,384.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				2,176,129.20	1,701,907.60

### Schedule of Changes Worksheet

Beginning Fund Balance					1,060,227.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,718,952.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,701,907.60	(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)					1,077,271.71	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County  
0030 Harlem Elem**

**\*\* Recalculated \*\***

## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	66.55	484.67
3281 State Technology Aid	7,828.13	12,204.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,894.68	12,689.29

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	12,210.97	2,297.27
7XX Property and Equipment Acquisition	0.00	4,336.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,210.97	6,633.27

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,689.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,633.27	(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)
	6,056.02	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

## 50 - Debt Service Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	15.63	20.49
1190 Penalties and Interest on Taxes	10.29	14.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	25.92	35.14

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
830 Special Assessments	9.60	33.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	9.60	33.93

## Schedule of Changes Worksheet

Beginning Fund Balance	25.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33.93	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	26.87	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

## 61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	0.56	0.09
1190	Penalties and Interest on Taxes	0.01	0.16
1510	Interest Earnings	6.56	14.07
3440	State HB20/SB417 Prop Tax Reimb	511.64	383.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>518.77</u>	<u>398.04</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	320.91	522.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>320.91</u>	<u>522.40</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				517.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				398.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				522.40	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				393.47	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	83,711.33	98,135.10
XX	39X 1XXX	112 Certified Teacher Staff Salaries	26,964.15	28,254.85
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	1,349,815.40	1,403,383.64
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	48,938.70	82,554.63
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,646.30	2,213.93
XX	XXX 26XX	41X Energy Utility Services	107,093.95	117,421.72
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	7,330.83	229,061.34
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	580,925.18	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**  
**0030 Harlem Elem**

**\*\* Recalculated \*\***

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	56,177.55
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	56,177.55

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,723.15
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	80,894.78
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	169,209.23
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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

**Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%**



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	74,806.85	0.00	0.00	40,830.16
280	1XXX	2XX	17,111.76	0.00	0.00	9,429.69
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	16.30
280	1XXX	6XX	0.00	0.00	0.00	1,688.79
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	17,436.68	0.00	0.00	0.00
280	21XX	2XX	1,710.36	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	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	6,178.64
<b>Totals</b>			111,065.65	0.00	0.00	58,143.58 169,209.23



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

**03 Blaine County**

**\*\* Recalculated \*\***

**0030 Harlem 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.*

*\* 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 FY06.*



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	26,989.80	0.00	0.00	0.00	26,989.80
Land Improvements	0.00	0.00	236,392.17	0.00	236,392.17
Buildings	5,500,341.38	0.00	6,765.00	0.00	5,507,106.38
Machinery And Equipment	713,550.35	0.00	96,704.68	17,952.00	792,303.03
Construction in Progress	7,330.83	0.00	0.00	7,330.83	0.00
Totals at historical cost	6,248,212.36	0.00	339,861.85	25,282.83	6,562,791.38
Less Accumulated depreciation for:					
Improvement Accum	0.00	0.00	11,819.61	0.00	11,819.61
Building Accum	805,750.84	0.00	76,651.71	0.00	882,402.55
Machinery And Equipment Accum	432,779.91	0.00	45,682.32	17,952.00	460,510.23
Total accumulated depreciation	1,238,530.75	0.00	134,153.64	17,952.00	1,354,732.39
Governmental activities, capital assets, net	5,009,681.61	0.00	205,708.21	7,330.83	5,208,058.99

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2006	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	92,738.30	0.00	0.00
Support Services Staff (22XX)	2,178.72	0.00	0.00
Operations and Maintenance (26XX)	3,089.05	0.00	0.00
Transportation (27XX)	25,624.36	0.00	0.00
Food Service (31XX)	2,249.34	0.00	0.00
Unallocated	8,273.87	0.00	0.00
Total Depreciation for FY2006	134,153.64	0.00	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0030-60999867

03 Blaine County

**\*\* Recalculated \*\***

0030 Harlem Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
Compensated	136,900.21	14,019.73	0.00	0.00	150,919.94	0.00	150,919.94
Total Governmental Activity							
Long-Term Liabilities	136,900.21	14,019.73	0.00	0.00	150,919.94	0.00	150,919.94

\* 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.