



Trustees' Financial Summary

FY2011-12

Submit ID: 0030-97876324

**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 no later than September 15th. (MCA 20-3-209)

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

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

Certification

Business Manager/Clerk: Teresa Cornell

Phone #: (406) 353-2289

(Signature)

(Date)

Chair, Board of Trustees: Julia Doney

(Signature)

(Date)

County Superintendent: Lisa Stroh

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY12 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.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
101	Medicaid	STATE	None	State
123	Federal Indirect Cost Reimbursements	LOCAL		
140	Triangle Communications Education Connection Grant	LOCAL	None	NA
300	Title VII, Indian Education	FEDERAL	S060A110694	84.060
329	Title I, Part A, Schoolwide Programs	FEDERAL	0300303211	84.010A
330	Title I, Part A, Improving Basic Programs	FEDERAL	0300303111	84.010A
420	Title I, Part A, Improving Basic Programs	FEDERAL	0300303112	84.010A
432	Title III Part A English Language Acquisition	FEDERAL	00300304112	84.365A
494	Title I - Schoolwide	FEDERAL	0300303212	Federal
779	Bear Paw Coop. Sub-Grant	LOCAL		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	205,462.25	53,061.23	70,485.06	17,596.80
02	Taxes Receivable - Real and Personal (120-149)	8,035.97	2,491.60	2,048.46	
03	Taxes Receivable - Protested (150-159)	4,200.31	1,022.78	1,354.89	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				271.11
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	217,698.53	56,575.61	73,888.41	17,867.91
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	18,342.37	3,102.21		827.56
25	Deferred Revenue (680)	12,236.28	3,514.38	3,403.35	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	30,578.65	6,616.59	3,403.35	827.56
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	187,119.88	49,959.02	70,485.06	17,040.35
52	TOTAL FUND BALANCE/EQUITY	187,119.88	49,959.02	70,485.06	17,040.35
53	TOTAL LIABILITIES AND FUND BALANCE	217,698.53	56,575.61	73,888.41	17,867.91



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		163,184.65	7,559.30	287.00
02	Taxes Receivable - Real and Personal (120-149)				9.21
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			433.93	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		163,184.65	7,993.23	296.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		1,792.03	3,019.56	
25	Deferred Revenue (680)			4,973.67	9.21
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		1,792.03	7,993.23	9.21
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		161,392.62		287.00
52	TOTAL FUND BALANCE/EQUITY		161,392.62		287.00
53	TOTAL LIABILITIES AND FUND BALANCE		163,184.65	7,993.23	296.21



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,607.49	19,673.07
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			8,607.49	19,673.07
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			8,607.49	19,673.07
52	TOTAL FUND BALANCE/EQUITY			8,607.49	19,673.07
53	TOTAL LIABILITIES AND FUND BALANCE			8,607.49	19,673.07



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,802,635.97	
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			1,802,635.97	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			24,296.04	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			24,296.04	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,778,339.93	
52	TOTAL FUND BALANCE/EQUITY			1,778,339.93	
53	TOTAL LIABILITIES AND FUND BALANCE			1,802,635.97	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,262.56			1.13
02	Taxes Receivable - Real and Personal (120-149)				64.30
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	2,262.56			65.43
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				64.30
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				64.30
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	2,262.56			1.13
52	TOTAL FUND BALANCE/EQUITY	2,262.56			1.13
53	TOTAL LIABILITIES AND FUND BALANCE	2,262.56			65.43



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,458.46			
02	Taxes Receivable - Real and Personal (120-149)		118.12		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	9,458.46	118.12		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		118.12		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		118.12		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	9,458.46			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	9,458.46			
53	TOTAL LIABILITIES AND FUND BALANCE	9,458.46	118.12		



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	122,124.13	127,787.46
1130 Tax Title and Property Sales	0.00	107.51
1190 Penalties and Interest on Taxes	330.45	921.57
1510 Interest Earnings	1,170.27	906.43
3110 Direct State Aid	827,187.31	990,757.74
3111 Quality Educator	136,123.42	122,565.22
3112 At Risk Student	0.00	24,928.59
3113 Indian Education For All	8,262.00	8,384.40
3114 American Indian Achievement Gap	71,400.00	75,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	93,609.96	114,976.71
3120 State Guaranteed Tax Base Aid	665,472.80	671,347.04
3444 State School Block Grant	36,950.49	36,950.49
3460 Montana Oil and Gas Tax	2,431.40	0.00
3730 HB645 State Special Education Allowable Costs	3,440.10	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-4,451.53
7800 ARRA - State Fiscal Stabilization Fund	93,337.75	0.00
7810 Education Jobs Fund	78,018.76	1,161.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,139,858.84	2,171,343.62

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,122,243.32	1,264,488.16
2XX Personal Services - Employee Benefits	257,218.90	245,059.88
4XX Purchased Property Services	0.00	891.20
6XX Supplies and Materials	13,820.21	828.14
21XX Support Services - Students		
1XX Personal Services - Salaries	83,688.31	68,519.39
2XX Personal Services - Employee Benefits	14,008.12	16,542.75
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	1,657.10
222X Educational Media Services		
1XX Personal Services - Salaries	72,588.86	77,283.90
2XX Personal Services - Employee Benefits	15,152.74	16,238.06
6XX Supplies and Materials	0.00	14,794.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	72,652.85	56,238.27
2XX Personal Services - Employee Benefits	9,325.81	10,411.58



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			6XX Supplies and Materials	0.00	6,808.93
	25XX Support Services - Business				
			1XX Personal Services - Salaries	25,880.05	27,514.24
			2XX Personal Services - Employee Benefits	6,862.54	7,229.59
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	16,544.45	16,619.25
			2XX Personal Services - Employee Benefits	5,307.90	5,801.12
			4XX Purchased Property Services	0.00	21,801.18
			7XX Property and Equipment Acquisition	0.00	2,875.80
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	131,782.85	142,675.85
			2XX Personal Services - Employee Benefits	32,779.89	34,130.07
	21XX Support Services - Students				
			1XX Personal Services - Salaries	18,798.23	20,767.17
			2XX Personal Services - Employee Benefits	2,871.24	3,891.81
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	544.50
			2XX Personal Services - Employee Benefits	0.00	2.57
			3XX Purchased Professional and Technical Services	1,200.00	1,295.00
			5XX Other Purchased Services	1,024.61	269.50
			6XX Supplies and Materials	3,311.64	4,020.63
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	42,975.98	35,615.83
			2XX Personal Services - Employee Benefits	7,414.13	5,705.39
	413 Title VII Indian Education				
	1XXX Instruction				
			6XX Supplies and Materials	5,457.10	3,230.73
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	0.00	4,239.10
			2XX Personal Services - Employee Benefits	0.00	20.01
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	2,184.75	28,021.93
			2XX Personal Services - Employee Benefits	0.14	132.30
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	93,337.75	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	78,018.76	1,100.00
			2XX Personal Services - Employee Benefits	0.00	61.99
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	4,874.18
			2XX Personal Services - Employee Benefits	0.00	284.62
			6XX Supplies and Materials	2,300.00	19,010.47
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	7,995.00	3,499.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,146,746.13	2,174,995.19

Schedule Of Changes Worksheet

Beginning Fund Balance						190,771.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,171,343.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,174,995.19	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
Ending Fund Balance (1 + 2 - 3 + 4)						187,119.88	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	27,358.68	44,294.10
1130 Tax Title and Property Sales	0.00	37.90
1190 Penalties and Interest on Taxes	77.64	233.83
1510 Interest Earnings	49.94	95.69
2220 County On-Schedule Trans Reimb	34,724.83	36,230.08
3210 State On-Schedule Trans Reimb	34,724.84	36,230.09
3444 State School Block Grant	3,200.50	3,200.50
3445 State Combined Fund School Block Grant	0.00	5,880.61
3460 Montana Oil and Gas Tax	543.74	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,680.17	126,202.80

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,969.92	5,173.20
2XX Personal Services - Employee Benefits	809.25	953.40
25XX Support Services - Business		
1XX Personal Services - Salaries	4,137.80	4,164.24
2XX Personal Services - Employee Benefits	1,100.40	1,097.08
27XX Student Transportation Services		
1XX Personal Services - Salaries	45,552.73	41,017.28
2XX Personal Services - Employee Benefits	14,113.63	12,796.01
3XX Purchased Professional and Technical Services	1,347.08	1,308.65
4XX Purchased Property Services	3,747.95	7,621.05
5XX Other Purchased Services	1,879.17	2,909.42
6XX Supplies and Materials	24,236.86	21,707.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	101,894.79	98,748.03



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						22,504.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						126,202.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						98,748.03	(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)						49,959.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	28,340.99	30,986.02
1130 Tax Title and Property Sales	0.00	25.92
1190 Penalties and Interest on Taxes	100.88	269.94
1510 Interest Earnings	559.46	659.84
1900 Other Revenue from Local Sources	725.90	0.00
3445 State Combined Fund School Block Grant	5,880.61	0.00
3460 Montana Oil and Gas Tax	774.70	0.00
5200 Sale or Compensation for Loss of Assets	77,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113,382.54	31,941.72

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	36,755.82	138,218.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,755.82	138,218.84

Schedule Of Changes Worksheet

Beginning Fund Balance	176,762.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,941.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	138,218.84	(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)	70,485.06	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	166.31	41.51
1611 National School Lunch Program	6,612.50	5,171.04
3220 State Food Services Match	0.00	271.11
4550 Federal Child Nutrition	209,655.32	208,494.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	216,434.13	213,978.02

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	146,112.40	127,250.28
2XX Personal Services - Employee Benefits	46,502.93	36,184.10
6XX Supplies and Materials	27,384.67	61,803.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	220,000.00	225,238.03

Schedule Of Changes Worksheet

Beginning Fund Balance	28,300.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	213,978.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	225,238.03	(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)	17,040.35	(4)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	581.00	815.37
2240 County Retirement Distribution	410,428.00	412,494.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	411,009.00	413,310.09

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	221,846.20	188,966.50
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	18,497.53	15,804.58
222X Educational Media Services		
2XX Personal Services - Employee Benefits	14,973.59	15,651.04
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,982.30	9,432.84
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	21,933.69	22,697.22
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	10,655.16	12,034.63
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	23,491.38	24,099.56
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,976.92	9,874.03
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	29,343.64	32,885.66
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,826.14	3,134.48
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	7,423.96	10,115.00
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	109.53	44.11
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,811.58	1,841.62
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,388.35	1,208.73
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,222.90	2,286.07
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,092.07	715.67
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,381.95	3,525.70
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	21,619.75	19,605.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				403,576.64	373,922.75

Schedule Of Changes Worksheet

Beginning Fund Balance					122,005.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					413,310.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					373,922.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					161,392.62	(5)



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

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

PRC Revenue	2012 Value
101 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	249,317.31
123 Federal Indirect Cost Reimbursements	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	27,762.13
140 Triangle Communications Education Connection Grant	
1920 Contributions/Donations from Private Sources	230.00
300 Title VII, Indian Education	
4130 Title VII Indian Education	116,006.00
329 Title I, Part A, Schoolwide Programs	
4940 Schoolwide Program	17,496.56
330 Title I, Part A, Improving Basic Programs	
4210 Title I, Part A, Accountability	875.00
420 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	28,621.00
432 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	7,551.93
494 Title I - Schoolwide	
4940 Schoolwide Program	329,711.00
779 Bear Paw Coop. Sub-Grant	
5700 Resources Transferred from Other School Districts or Cooperatives	40,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	817,570.93

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

PRC Program Function Object	2012 Value
101 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	249,317.31
123 Federal Indirect Cost Reimbursements	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
25XX Support Services - Business	
1XX Personal Services - Salaries	7,246.78
2XX Personal Services - Employee Benefits	1,370.66
5XX Other Purchased Services	6,169.72
6XX Supplies and Materials	12,974.97
123 Subtotal	27,762.13



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
140 Triangle Communications Education Connection Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	230.00
300 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	67,530.69
2XX Personal Services - Employee Benefits	18,092.98
3XX Purchased Professional and Technical Services	1,950.00
5XX Other Purchased Services	2,832.59
6XX Supplies and Materials	20,117.50
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	5,482.24
300 Subtotal	116,006.00
329 Title I, Part A, Schoolwide Programs	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	6,032.50
2XX Personal Services - Employee Benefits	5,381.95
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,424.70
2XX Personal Services - Employee Benefits	301.35
5XX Other Purchased Services	2,351.38
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	4.68
329 Subtotal	17,496.56
330 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	875.00
420 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	11,933.95
2XX Personal Services - Employee Benefits	1,047.40
3XX Purchased Professional and Technical Services	7,417.91
5XX Other Purchased Services	7,126.24
6XX Supplies and Materials	1,095.50
420 Subtotal	28,621.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
432 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
6XX Supplies and Materials	7,551.93
494 Title I - Schoolwide	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	232,411.38
2XX Personal Services - Employee Benefits	82,066.26
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	15,233.36
494 Subtotal	329,711.00
779 Bear Paw Coop. Sub-Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	30,206.94
2XX Personal Services - Employee Benefits	9,793.06
779 Subtotal	40,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	817,570.93

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	817,570.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	817,570.93	(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)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Medicaid	249,317.31	249,317.31	0.00
123 Federal Indirect Cost Reimbursements	27,762.13	27,762.13	0.00
140 Triangle Communications Education Connection Grant	230.00	230.00	0.00
300 Title VII, Indian Education	116,006.00	116,006.00	0.00
329 Title I, Part A, Schoolwide Programs	17,496.56	17,496.56	0.00
330 Title I, Part A, Improving Basic Programs	875.00	875.00	0.00
420 Title I, Part A, Improving Basic Programs	28,621.00	28,621.00	0.00
432 Title III Part A English Language Acquisition	7,551.93	7,551.93	0.00
494 Title I - Schoolwide	329,711.00	329,711.00	0.00
779 Bear Paw Coop. Sub-Grant	40,000.00	40,000.00	0.00
Total	817,570.93	817,570.93	0.00



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

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

PRC Revenue	2011 Value	2012 Value
1340 Fees for Adult Education	95.00	0.00
1510 Interest Earnings	1.37	1.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	96.37	1.51

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	285.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.51	(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)	287.00	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	50.90	63.82
1910 Rentals	11,250.00	625.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,300.90	688.82

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	4,437.30	1,122.68
6XX Supplies and Materials	933.47	10.94
7XX Property and Equipment Acquisition	1,577.50	601.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,948.27	1,735.61

Schedule Of Changes Worksheet

Beginning Fund Balance	9,654.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	688.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,735.61	(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	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,607.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	70.90	90.44
5300 Operating Transfers from Other Funds	7,995.00	3,499.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,065.90	3,589.44

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	5,658.59	0.00
2XX Personal Services - Employee Benefits	33.26	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	49.28
2XX Personal Services - Employee Benefits	0.00	2.88
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	2,025.15
2XX Personal Services - Employee Benefits	0.00	117.87
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	134.67
2XX Personal Services - Employee Benefits	0.00	0.64
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	361.94	0.00
2XX Personal Services - Employee Benefits	26.26	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,080.05	2,330.49



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						18,414.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,589.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,330.49	(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)						19,673.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	4,921.36	7,373.11
1900 Other Revenue from Local Sources	7,305.24	8,387.43
4820 Federal Impact Aid - Title VIII	1,837,632.93	1,749,177.70
6100 Material Prior Period Revenue Adjustments	0.00	20,125.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,849,859.53	1,785,063.73

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	60,596.74	3,428.39
2XX Personal Services - Employee Benefits	44,211.74	45,084.30
3XX Purchased Professional and Technical Services	250.00	0.00
4XX Purchased Property Services	140.00	200.00
5XX Other Purchased Services	669.87	428.95
6XX Supplies and Materials	55,898.58	41,010.14
7XX Property and Equipment Acquisition	0.00	12,400.00
21XX Support Services - Students		
1XX Personal Services - Salaries	38,610.56	40,833.87
2XX Personal Services - Employee Benefits	3,242.75	4,923.06
3XX Purchased Professional and Technical Services	1,919.87	1,645.81
5XX Other Purchased Services	926.75	482.96
6XX Supplies and Materials	8,467.16	7,915.43
810 Dues and Fees	117.16	50.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	75.00	1,970.00
222X Educational Media Services		
1XX Personal Services - Salaries	32,014.11	32,917.23
2XX Personal Services - Employee Benefits	10,278.67	10,239.49
3XX Purchased Professional and Technical Services	66.50	7,017.35
4XX Purchased Property Services	4,763.49	6,153.15
5XX Other Purchased Services	771.83	715.39
6XX Supplies and Materials	46,301.91	33,086.37
7XX Property and Equipment Acquisition	3,500.01	0.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	218.75	1,303.75
5XX Other Purchased Services	24,478.55	18,217.05
6XX Supplies and Materials	3,660.01	2,720.01
810 Dues and Fees	9,749.14	9,095.64
24XX Support Services - School Administration		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	145,737.48	150,972.48
			2XX Personal Services - Employee Benefits	31,761.52	35,096.84
			3XX Purchased Professional and Technical Services	560.00	350.00
			4XX Purchased Property Services	3,020.67	3,256.20
			5XX Other Purchased Services	2,025.70	1,073.72
			6XX Supplies and Materials	22,288.39	13,142.27
			810 Dues and Fees	858.80	948.80
	25XX Support Services - Business				
			1XX Personal Services - Salaries	42,684.91	50,145.16
			2XX Personal Services - Employee Benefits	10,435.33	12,875.98
			3XX Purchased Professional and Technical Services	9,564.69	10,041.57
			4XX Purchased Property Services	4,653.00	4,739.44
			5XX Other Purchased Services	29,457.19	32,726.91
			6XX Supplies and Materials	11,864.36	9,786.91
			810 Dues and Fees	368.20	473.20
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	151,491.24	162,731.56
			2XX Personal Services - Employee Benefits	35,411.92	29,186.48
			3XX Purchased Professional and Technical Services	3,335.89	3,573.50
			440 Bldg & Grounds Repair and Main Services	209,326.12	200,080.97
			5XX Other Purchased Services	2,612.99	2,789.98
			6XX Supplies and Materials	30,805.55	34,496.45
			7XX Property and Equipment Acquisition	8,506.00	3,560.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	26,782.56	28,241.85
			2XX Personal Services - Employee Benefits	3,451.47	3,245.71
			4XX Purchased Property Services	8,310.51	4,518.25
			5XX Other Purchased Services	3,149.40	3,686.56
			6XX Supplies and Materials	9,237.15	7,271.88
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	65,474.43	73,771.97
			2XX Personal Services - Employee Benefits	17,548.78	16,742.77
			5XX Other Purchased Services	1,022.57	1,002.96
			6XX Supplies and Materials	1,530.01	1,689.56
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	6,709.23	6,805.91
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			4XX Purchased Property Services	1,626.66	850.48
			6XX Supplies and Materials	4,543.96	2,680.63
	420 Title I, Part A, Improving Basic Programs				



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			6XX Supplies and Materials	10,456.62	2,100.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	11,322.56	2,424.21
			2XX Personal Services - Employee Benefits	59.49	11.23
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	16,866.27	0.00
			2XX Personal Services - Employee Benefits	64.08	0.00
			3XX Purchased Professional and Technical Services	602.10	634.00
			4XX Purchased Property Services	415.00	438.58
			5XX Other Purchased Services	4,234.27	3,885.35
			6XX Supplies and Materials	13,634.81	10,606.61
			810 Dues and Fees	1,132.50	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	5,909.20	5,467.02
			2XX Personal Services - Employee Benefits	1,918.85	2,195.46
			4XX Purchased Property Services	3,123.25	934.90
			5XX Other Purchased Services	35.00	252.57
			6XX Supplies and Materials	89,982.28	105,582.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,416,842.11</u>	<u>1,328,927.41</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,322,203.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,785,063.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,328,927.41	(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)						1,778,339.93	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	8.89	14.44
3281 State Technology Aid	2,679.49	2,735.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,688.38	2,749.57

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	1,459.02	1,717.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,459.02	1,717.66

Schedule Of Changes Worksheet

Beginning Fund Balance	1,230.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,749.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,717.66	(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)	2,262.56	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.00	0.01
1190 Penalties and Interest on Taxes	0.00	0.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.03

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	1.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1.13	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.00	8.46
1910 Rentals	0.00	9,450.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	9,458.46

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,458.46	(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)	9,458.46	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	127,313.42	126,419.62
XX	39X 1XXX 112	Certified Teacher Staff Salaries	42,975.98	35,615.83
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,617,139.55	1,553,453.77
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	58,592.96	41,533.88
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,101.90	250.60
XX	XXX 26XX 41X	Energy Utility Services	145,217.51	127,647.07
XX	XXX 4XXX 710	Land	0.00	0.00
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	17,908.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	61,876.05
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	61,876.05

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	20,623.98
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	89,101.06
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	301,478.07
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	142,675.85	0.00	0.00	73,771.97	
280	1XXX	2XX	34,130.07	0.00	0.00	16,742.77	
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	1,002.96	
280	1XXX	6XX	0.00	0.00	0.00	1,689.56	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	20,767.17	0.00	0.00	0.00	
280	21XX	2XX	3,891.81	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	6,805.91	
Totals			201,464.90	0.00	0.00	100,013.17	301,478.07

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

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



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	40,040.99	0.00	0.00	0.00	40,040.99
Land Improvements	288,132.17	0.00	0.00	0.00	288,132.17
Buildings	6,066,396.96	0.00	2,875.80	0.00	6,069,272.76
Machinery and Equipment	865,305.37	0.00	154,780.83	20,591.00	999,495.20
Totals at Historical Cost	7,259,875.49	0.00	157,656.63	20,591.00	7,396,941.12
Less Accumulated Depreciation For:					
Improvement Accum	75,707.98	0.00	13,235.94	0.00	88,943.92
Building Accum	1,311,868.92	0.00	86,337.30	0.00	1,398,206.22
Machinery and Equipment Accum	544,351.04	0.00	47,618.88	20,591.00	571,378.92
Total Accumulated Depreciation	1,931,927.94	0.00	147,192.12	20,591.00	2,058,529.06
Governmental Activities, Capital Assets, net	5,327,947.55	0.00	10,464.51	0.00	5,338,412.06

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	88,051.20	0.00	0.00
Support Services Staff (22XX)	969.56	0.00	0.00
Operations and Maintenance (26XX)	17,011.09	0.00	0.00
Transportation (27XX)	23,907.87	0.00	0.00
Food Service (31XX)	1,850.00	0.00	0.00
Extracurricular (34XX, 35XX)	7,128.53	0.00	0.00
Unallocated	8,273.87	0.00	0.00
Total Depreciation for FY2012	147,192.12	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	152,634.98	4,302.91	0.00	0.00	156,937.89	8,779.67	148,158.22
Other Post Employment Benefits	93,728.00	0.00	0.00	0.00	93,728.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	246,362.98	4,302.91	0.00	0.00	250,665.89	8,779.67	148,158.22

* 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.