



# Trustees' Financial Summary

**FY2011-12**

Submit ID: 0031-14766985

**03 Blaine County  
0031 Harlem H S**

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

**Due Dates:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

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

## Certification

**Business Manager/Clerk:** 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 #
110	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A13737	84.358A
123	Indirect Cost Recovery	LOCAL		
170	21st Century Community Learning	FEDERAL	00300311711000	84.287
310	Vo Ed Agriculture	STATE	018111240460	State
328	Indian Student Achievement Professional Development Grant	STATE	0300314612ISA	State
329	Student Assistance Foundation Know How 2 Go Grant	STATE	201111142	State
340	Vo Ed Family & Consumer Science	STATE	0181111220025	State
350	Vo Ed Tech Ed/Industrial Arts	STATE	0181111221026	State
360	Vo Ed Business/Marketing	STATE	0181111207024	State
372	Quality Schools Facility Grant	STATE	MT-QSPR-10-0029	NA
470	GEAR UP	FEDERAL	610-012	84.334
471	GEAR UP	FEDERAL	610-011	84.334
820	Vo Ed Carl Perkins Basic Grant	FEDERAL	03003181109BG	84.048A



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	131,956.18	28,711.23	35,990.71	
02	Taxes Receivable - Real and Personal (120-149)	6,276.75	2,159.85	1,580.25	
03	Taxes Receivable - Protested (150-159)	3,439.25	1,344.80	944.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	141,672.18	32,215.88	38,515.35	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	14,232.55	1,372.23		
25	Deferred Revenue (680)	9,716.00	3,504.65	2,524.64	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	23,948.55	4,876.88	2,524.64	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	117,723.63	27,339.00	35,990.71	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	117,723.63	27,339.00	35,990.71	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	141,672.18	32,215.88	38,515.35	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,632.28	119,176.30	27,551.43	321.76
02	Taxes Receivable - Real and Personal (120-149)	103.48			20.55
03	Taxes Receivable - Protested (150-159)	25.16			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,700.00	
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>	1,760.92	119,176.30	31,251.43	342.31
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	280.00	689.51	21,065.62	
25	Deferred Revenue (680)	128.64		10,185.81	20.55
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	408.64	689.51	31,251.43	20.55
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,352.28	118,486.79		321.76
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,352.28	118,486.79		321.76
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,760.92	119,176.30	31,251.43	342.31



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24.27		8,512.39	10,428.92
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)	2,400.00			
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>	2,424.27		8,512.39	10,428.92
<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	2,424.27		8,512.39	10,428.92
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,424.27		8,512.39	10,428.92
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,424.27		8,512.39	10,428.92



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,056,077.41	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			217.64	
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>			1,056,295.05	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			7,139.27	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			7,139.27	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,049,155.78	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,049,155.78	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,056,295.05	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,335.66			2.10
02	Taxes Receivable - Real and Personal (120-149)				49.47
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>	1,335.66			51.57
<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)				49.47
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				49.47
<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	1,335.66			2.10
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,335.66			2.10
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,335.66			51.57



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,458.46			
02	Taxes Receivable - Real and Personal (120-149)		173.65		
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>	9,458.46	173.65		
<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)		173.65		
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>		173.65		
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>	9,458.46			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,458.46	173.65		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<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)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			62,597.78	
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>			62,597.78	
<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)				
45	Assets Held in Trusts			62,597.78	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			62,597.78	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			62,597.78	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	70,083.25	72,271.78		
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>	70,083.25	72,271.78		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	70,083.25	72,271.78		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	70,083.25	72,271.78		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	70,083.25	72,271.78		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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	86,343.25	91,579.18
1130 Tax Title and Property Sales	0.00	58.06
1190 Penalties and Interest on Taxes	292.33	599.62
1510 Interest Earnings	849.25	637.63
3110 Direct State Aid	470,493.50	550,594.87
3111 Quality Educator	57,207.85	52,806.08
3112 At Risk Student	0.00	7,764.70
3113 Indian Education For All	3,243.60	3,162.00
3114 American Indian Achievement Gap	26,200.00	28,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	34,843.62	42,563.42
3120 State Guaranteed Tax Base Aid	329,043.65	318,578.40
3444 State School Block Grant	39,792.27	39,792.27
3460 Montana Oil and Gas Tax	5,118.49	381.11
3730 HB645 State Special Education Allowable Costs	1,231.64	0.00
6100 Material Prior Period Revenue Adjustments	0.00	680.39
7800 ARRA - State Fiscal Stabilization Fund	53,089.31	0.00
7810 Education Jobs Fund	44,376.06	645.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,152,124.82</b>	<b>1,138,043.48</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	261,146.39	379,090.91
2XX Personal Services - Employee Benefits	60,879.90	68,458.39
4XX Purchased Property Services	4,812.00	1,336.80
5XX Other Purchased Services	2,910.95	1,530.60
6XX Supplies and Materials	0.00	93.99
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	76,411.41	75,809.44
2XX Personal Services - Employee Benefits	11,232.45	12,384.65
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	42,950.71	42,665.99
2XX Personal Services - Employee Benefits	8,074.47	8,282.71
6XX Supplies and Materials	0.00	8,877.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	46,273.14	40,358.99
2XX Personal Services - Employee Benefits	6,613.83	7,472.49
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	85,679.85	68,071.34



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

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	17,318.18	10,765.83
			5XX Other Purchased Services	175.00	0.00
			6XX Supplies and Materials	3,568.27	4,243.57
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	47,003.98	47,854.83
			2XX Personal Services - Employee Benefits	12,125.72	12,677.40
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	24,211.59	8,193.23
			2XX Personal Services - Employee Benefits	5,304.63	2,729.95
			4XX Purchased Property Services	4,181.32	8,978.30
			7XX Property and Equipment Acquisition	0.00	1,917.20
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	29,201.04	30,692.07
			2XX Personal Services - Employee Benefits	7,089.50	5,883.71
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	12,532.27	13,425.00
			2XX Personal Services - Employee Benefits	3,834.43	2,521.35
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	363.00
			2XX Personal Services - Employee Benefits	0.00	1.72
			5XX Other Purchased Services	236.46	0.00
			6XX Supplies and Materials	818.45	74.21
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	152,143.67	160,230.36
			2XX Personal Services - Employee Benefits	25,328.80	26,694.57
			4XX Purchased Property Services	2,125.35	1,811.53
			5XX Other Purchased Services	161.73	0.00
			6XX Supplies and Materials	11,143.21	5,524.59
			810 Dues and Fees	76.00	100.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	26,502.41	13,910.75
			2XX Personal Services - Employee Benefits	154.36	65.67
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	59,993.19	59,879.02
			2XX Personal Services - Employee Benefits	220.38	282.73
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				



# Trustees' Financial Summary

FY2011-12

Submit ID: 0031-14766985

03 Blaine County  
0031 Harlem H S

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

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	53,089.31	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	44,376.06	600.00
			2XX Personal Services - Employee Benefits	0.00	45.75
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	3,097.93	2,863.65
			2XX Personal Services - Employee Benefits	224.78	167.56
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	3,295.00	3,922.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,156,518.12	1,140,852.85

### Schedule Of Changes Worksheet

Beginning Fund Balance						120,533.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,138,043.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,140,852.85	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(4)
						117,723.63	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	28,510.37	35,886.98
1130 Tax Title and Property Sales	0.00	22.90
1190 Penalties and Interest on Taxes	108.42	207.38
1510 Interest Earnings	111.28	80.25
2220 County On-Schedule Trans Reimb	14,282.88	14,563.11
3210 State On-Schedule Trans Reimb	14,282.90	14,563.12
3444 State School Block Grant	3,566.90	3,566.90
3445 State Combined Fund School Block Grant	0.00	3,254.91
3460 Montana Oil and Gas Tax	1,946.07	685.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>62,808.82</b>	<b>72,831.54</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	2,839.91	2,955.85
2XX Personal Services - Employee Benefits	462.22	544.75
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	2,364.32	2,379.60
2XX Personal Services - Employee Benefits	628.63	627.02
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	26,993.10	22,330.36
2XX Personal Services - Employee Benefits	7,410.95	6,295.00
3XX Purchased Professional and Technical Services	532.32	560.85
4XX Purchased Property Services	2,798.51	3,266.15
5XX Other Purchased Services	8,573.96	5,307.18
6XX Supplies and Materials	19,225.74	16,862.23
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>71,829.66</b>	<b>61,128.99</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						15,636.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						72,831.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						61,128.99	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						27,339.00	(5)



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

## 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	27,043.35	23,029.57
1130 Tax Title and Property Sales	0.00	14.47
1190 Penalties and Interest on Taxes	79.98	163.71
1510 Interest Earnings	371.03	382.93
3445 State Combined Fund School Block Grant	3,254.91	0.00
3460 Montana Oil and Gas Tax	1,473.68	457.33
5200 Sale or Compensation for Loss of Assets	33,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	65,222.95	24,048.01

### 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	24,503.78	92,145.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	24,503.78	92,145.90

### Schedule Of Changes Worksheet

Beginning Fund Balance	104,088.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,048.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	92,145.90	(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)	35,990.71	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	1.38	2,582.74
1130 Tax Title and Property Sales	0.00	1.71
1190 Penalties and Interest on Taxes	0.27	4.37
1510 Interest Earnings	0.00	3.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1.65</b>	<b>2,592.19</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	49.05	1,240.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>49.05</b>	<b>1,240.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,592.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,240.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	1,352.28	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	451.30	521.23
2240 County Retirement Distribution	196,264.00	198,359.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>196,715.30</b>	<b>198,881.22</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	67,802.80	56,277.19
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	11,631.47	11,188.47
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	6,282.35	6,214.48
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	7,210.00	6,666.82
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	13,116.75	10,335.64
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	7,234.26	7,384.43
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	14,585.79	12,548.49
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	6,929.18	6,958.61
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	10,560.75	10,645.02
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	1,883.84	2,024.98
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	3,181.69	4,335.00
<b>365 Indian Education for All - OTO &amp; Ongoing</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	72.75	29.40
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,434.68	5,525.78
<b>392 State Career &amp; Technical Ed Entitlement - Business</b>		
<b>1XXX Instruction</b>		



# Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>392 State Career &amp; Technical Ed Entitlement - Business</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	6,135.94
	<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	4,935.89	5,640.75
	<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	6,668.63	6,858.11
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	27.06
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	3,427.98	2,969.01
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	8,382.16	7,537.28
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	249.69	231.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				179,590.66	169,534.44

### Schedule Of Changes Worksheet

Beginning Fund Balance					89,140.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					198,881.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					169,534.44	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					118,486.79	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2012 Value
<b>110 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,398.00
<b>123 Indirect Cost Recovery</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	3,338.90
<b>170 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	86,248.00
<b>310 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	2,136.00
<b>328 Indian Student Achievement Professional Developmen</b>	
3290 State - Other State Grants	2,724.26
<b>329 Student Assistance Foundation Know How 2 Go Grant</b>	
3290 State - Other State Grants	2,000.00
<b>340 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	978.00
<b>350 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	1,718.00
<b>360 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	1,497.00
<b>372 Quality Schools Facility Grant</b>	
3720 Quality Schools Facility Grant Program	125,842.94
<b>470 GEAR UP</b>	
4710 GEAR UP	38,325.55
<b>471 GEAR UP</b>	
4710 GEAR UP	6,300.00
<b>820 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	13,558.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	295,064.65

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

PRC Program Function Object	2012 Value
<b>110 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	8,966.82
2XX Personal Services - Employee Benefits	1,431.18
<b>110 Subtotal</b>	10,398.00



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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
<b>123 Indirect Cost Recovery</b>	
<b>271 State and Federal Aggregate of Reimbursements/Indirect Costs</b>	
<b>25XX Support Services - Business</b>	
5XX Other Purchased Services	3,290.92
6XX Supplies and Materials	47.98
	3,338.90
<b>123 Subtotal</b>	
<b>170 21st Century Community Learning</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	30,885.87
2XX Personal Services - Employee Benefits	4,447.65
5XX Other Purchased Services	5,723.53
6XX Supplies and Materials	14,916.75
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	3,102.32
2XX Personal Services - Employee Benefits	449.09
6XX Supplies and Materials	1,213.66
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	16,999.03
2XX Personal Services - Employee Benefits	2,701.11
3XX Purchased Professional and Technical Services	1,200.00
5XX Other Purchased Services	948.16
6XX Supplies and Materials	798.73
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	2,862.10
	86,248.00
<b>170 Subtotal</b>	
<b>310 Vo Ed Agriculture</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	1,829.38
6XX Supplies and Materials	144.62
810 Dues and Fees	162.00
	2,136.00
<b>310 Subtotal</b>	
<b>328 Indian Student Achievement Professional Developmen</b>	
<b>329 State Miscellaneous Grants</b>	
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	2,724.26
<b>329 Student Assistance Foundation Know How 2 Go Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	2,000.00



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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
329 Student Assistance Foundation Know How 2 Go Grant	
329 State Miscellaneous Grants	
340 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	978.00
350 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	1,718.00
360 Vo Ed Business/Marketing	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
6XX Supplies and Materials	1,497.00
372 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	125,842.94
470 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	21,236.47
2XX Personal Services - Employee Benefits	5,365.86
3XX Purchased Professional and Technical Services	5,192.60
5XX Other Purchased Services	2,887.45
6XX Supplies and Materials	2,258.91
21XX Support Services - Students	
6XX Supplies and Materials	1,384.26
470 Subtotal	38,325.55
471 GEAR UP	
471 GEAR UP	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,600.00
6XX Supplies and Materials	3,700.00
471 Subtotal	6,300.00
820 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	12,261.30
221X Improvement of Instruction Services	
5XX Other Purchased Services	596.70



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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
820 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
221X Improvement of Instruction Services	
8XX Other Expenditures	700.00
	13,558.00
<b>820 Subtotal</b>	13,558.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	295,064.65

#### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	295,064.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	295,064.65	(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
110 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,398.00	10,398.00	0.00
123 Indirect Cost Recovery	3,338.90	3,338.90	0.00
170 21st Century Community Learning	86,248.00	86,248.00	0.00
310 Vo Ed Agriculture	2,136.00	2,136.00	0.00
328 Indian Student Achievement Professional Development Grant	2,724.26	2,724.26	0.00
329 Student Assistance Foundation Know How 2 Go Grant	2,000.00	2,000.00	0.00
340 Vo Ed Family & Consumer Science	978.00	978.00	0.00
350 Vo Ed Tech Ed/Industrial Arts	1,718.00	1,718.00	0.00
360 Vo Ed Business/Marketing	1,497.00	1,497.00	0.00
372 Quality Schools Facility Grant	125,842.94	125,842.94	0.00
470 GEAR UP	38,325.55	38,325.55	0.00



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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
471 GEAR UP	6,300.00	6,300.00	0.00
820 Vo Ed Carl Perkins Basic Grant	13,558.00	13,558.00	0.00
<b>Total</b>	<u>295,064.65</u>	<u>295,064.65</u>	<u>0.00</u>



# Trustees' Financial Summary

FY2011-12

Submit ID: 0031-14766985

03 Blaine County  
0031 Harlem H S

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

## 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
1510 Interest Earnings	3.94	2.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3.94	2.84

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	333.90
2XX Personal Services - Employee Benefits	0.00	1.58
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	335.48

### Schedule Of Changes Worksheet

Beginning Fund Balance	654.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	335.48	(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)
	321.76	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0031-14766985

03 Blaine County  
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**\*\* Recalculated \*\***

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	15.30	3.13
3260 State Driver's Education Reimbursement	2,713.00	2,629.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>2,728.30</u>	<u>2,632.23</u>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	2,542.58
2XX Personal Services - Employee Benefits	0.00	307.99
5XX Other Purchased Services	1,416.80	486.00
6XX Supplies and Materials	638.76	978.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>2,055.56</u>	<u>4,315.55</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	4,107.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,632.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,315.55	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00    Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00    Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,424.27	(5)



# Trustees' Financial Summary

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

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	50.76	63.32
1910 Rentals	11,125.00	625.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	11,175.76	688.32

### 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	4,373.68	1,118.68
6XX Supplies and Materials	902.48	10.94
7XX Property and Equipment Acquisition	1,577.50	601.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,853.66	1,731.61

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,555.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	688.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,731.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	8,512.39	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0031-14766985

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

## 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	36.35	38.48
5300 Operating Transfers from Other Funds	3,295.00	3,922.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,331.35	3,960.48

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	136.67	0.00
2XX Personal Services - Employee Benefits	0.81	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	2,425.11	0.00
2XX Personal Services - Employee Benefits	14.25	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	337.38	0.00
2XX Personal Services - Employee Benefits	1.98	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	0.00	21.12
2XX Personal Services - Employee Benefits	0.00	1.23
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	0.00	1,738.70
2XX Personal Services - Employee Benefits	0.00	101.20
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	202.02
2XX Personal Services - Employee Benefits	0.00	0.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,916.20	2,065.22



# Trustees' Financial Summary

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Submit ID: 0031-14766985

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

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						8,533.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,960.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,065.22	(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)						10,428.92	(5)



# Trustees' Financial Summary

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

## 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	3,042.43	4,798.12
1900 Other Revenue from Local Sources	720.00	2,980.38
4820 Federal Impact Aid - Title VIII	582,411.13	852,151.11
6100 Material Prior Period Revenue Adjustments	0.00	7,944.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>586,173.56</b>	<b>867,874.43</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,747.44	0.00
2XX Personal Services - Employee Benefits	9.87	3,737.90
4XX Purchased Property Services	60.00	278.72
5XX Other Purchased Services	0.00	49.74
6XX Supplies and Materials	22,356.76	13,437.51
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	538.28	804.25
4XX Purchased Property Services	57.26	0.00
5XX Other Purchased Services	692.01	386.15
6XX Supplies and Materials	5,151.59	3,821.88
810 Dues and Fees	80.00	30.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	1,035.59	1,075.65
2XX Personal Services - Employee Benefits	6.06	4.94
3XX Purchased Professional and Technical Services	28.50	3,007.44
4XX Purchased Property Services	2,024.99	2,637.05
5XX Other Purchased Services	311.97	108.72
6XX Supplies and Materials	16,142.39	13,672.89
7XX Property and Equipment Acquisition	1,500.00	0.00
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	93.75	558.75
5XX Other Purchased Services	10,485.14	7,853.62
6XX Supplies and Materials	1,565.33	1,278.65
810 Dues and Fees	4,387.95	4,107.97
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	268.20	0.00
3XX Purchased Professional and Technical Services	140.00	350.00
4XX Purchased Property Services	1,843.58	1,941.05
5XX Other Purchased Services	933.87	339.12
6XX Supplies and Materials	4,605.96	2,646.67



# Trustees' Financial Summary

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

## 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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>24XX Support Services - School Administration</b>				
			810 Dues and Fees	592.20	469.20
	<b>25XX Support Services - Business</b>				
			3XX Purchased Professional and Technical Services	4,099.15	4,274.63
			4XX Purchased Property Services	2,337.00	2,759.62
			5XX Other Purchased Services	12,852.23	14,357.88
			6XX Supplies and Materials	5,008.00	4,182.82
			810 Dues and Fees	157.80	202.80
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	82,065.01	82,343.08
			2XX Personal Services - Employee Benefits	15,377.40	12,039.25
			3XX Purchased Professional and Technical Services	1,429.67	1,531.50
			440 Bldg & Grounds Repair and Main Services	3,374.98	85,152.83
			4XX Purchased Property Services	102,210.71	0.00
			5XX Other Purchased Services	1,406.25	1,821.04
			6XX Supplies and Materials	18,553.29	19,009.36
			7XX Property and Equipment Acquisition	0.00	29,695.00
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	23,766.51	27,184.76
			2XX Personal Services - Employee Benefits	2,096.33	1,856.35
			4XX Purchased Property Services	12,465.76	1,951.39
			5XX Other Purchased Services	2,362.60	2,645.81
			6XX Supplies and Materials	3,682.07	3,084.29
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	43,188.29	41,292.14
			2XX Personal Services - Employee Benefits	8,336.43	7,110.17
			5XX Other Purchased Services	334.81	0.00
			6XX Supplies and Materials	713.52	1,006.81
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	2,402.07	2,566.71
	<b>420 Title I, Part A, Improving Basic Programs</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials	0.00	581.76
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	0.00	9,596.91
			2XX Personal Services - Employee Benefits	0.00	45.21
			5XX Other Purchased Services	1,332.46	0.00
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	1,440.60	0.00



# Trustees' Financial Summary

FY2011-12

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03 Blaine County  
0031 Harlem H S

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

## 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
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	8.47	62.01
			3XX Purchased Professional and Technical Services	971.90	1,176.00
			4XX Purchased Property Services	1,363.08	1,109.34
			5XX Other Purchased Services	29,363.82	22,482.64
			6XX Supplies and Materials	33,020.64	23,926.04
			810 Dues and Fees	5,707.50	7,000.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			4XX Purchased Property Services	1,207.93	970.52
			5XX Other Purchased Services	35.00	336.75
			6XX Supplies and Materials	79,469.69	25,863.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>578,799.66</u>	<u>501,817.14</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					683,098.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					867,874.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					501,817.14	(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)					1,049,155.78	(5)



# Trustees' Financial Summary

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03 Blaine County  
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**\*\* Recalculated \*\***

## 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	5.30	8.39
3281 State Technology Aid	1,443.47	1,434.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,448.77	1,443.25

#### 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	632.25	924.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	632.25	924.89

#### Schedule Of Changes Worksheet

Beginning Fund Balance	817.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,443.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	924.89	(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)	1,335.66	(5)



# Trustees' Financial Summary

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

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.00	0.03
1190 Penalties and Interest on Taxes	0.00	0.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	0.06

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	2.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.06	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2.10	(5)



# Trustees' Financial Summary

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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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	9,458.46

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

PRC Program Function Object	2011 Value	2012 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	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)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1XXX Revenues from Student Activities	75,751.29	83,008.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	75,751.29	83,008.97

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	73,762.22	76,054.09
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	73,762.22	76,054.09

### Schedule Of Changes Worksheet

Beginning Fund Balance	55,642.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83,008.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76,054.09	(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)	62,597.78	(5)



# Trustees' Financial Summary

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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	62,383.00	59,533.07
XX	39X 1XXX 112	Certified Teacher Staff Salaries	152,143.67	160,230.36
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	576,094.47	611,109.26
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,053.64	7,391.83
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	630.94	222.83
XX	XXX 26XX 41X	Energy Utility Services	79,453.80	59,949.50
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	128,826.71	125,842.94
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	2,960.00	1,240.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,335.25
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	23,335.25

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,777.90
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,602.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	104,497.96
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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**\*\* Recalculated \*\***

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	30,692.07	0.00	0.00	41,292.14	
280	1XXX	2XX	5,883.71	0.00	0.00	7,110.17	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	1,006.81	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	13,425.00	0.00	0.00	0.00	
280	21XX	2XX	2,521.35	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	2,566.71	
<b>Totals</b>			52,522.13	0.00	0.00	51,975.83	104,497.96

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

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0031-14766985

03 Blaine County  
0031 Harlem H S

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

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	13,464.36	0.00	0.00	0.00	13,464.36
Land Improvements	24,498.00	0.00	0.00	0.00	24,498.00
Buildings	4,565,755.39	0.00	152,115.14	0.00	4,717,870.53
Machinery and Equipment	813,744.55	0.00	98,087.89	22,185.00	889,647.44
Totals at Historical Cost	5,417,462.30	0.00	250,203.03	22,185.00	5,645,480.33
Less Accumulated Depreciation For:					
Improvement Accum	3,248.00	0.00	812.00	0.00	4,060.00
Building Accum	1,427,638.76	0.00	73,638.73	0.00	1,501,277.49
Machinery and Equipment Accum	581,354.78	0.00	38,953.04	22,185.00	598,122.82
Total Accumulated Depreciation	2,012,241.54	0.00	113,403.77	22,185.00	2,103,460.31
Governmental Activities, Capital Assets, net	3,405,220.76	0.00	136,799.26	0.00	3,542,020.02

\* 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.

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	74,524.18	0.00	0.00
Support Services Staff (22XX)	2,514.44	0.00	0.00
Operations and Maintenance (26XX)	12,123.68	0.00	0.00
Transportation (27XX)	11,147.48	0.00	0.00
Food Service (31XX)	1,330.20	0.00	0.00
Extracurricular (34XX, 35XX)	11,763.79	0.00	0.00
Total Depreciation for FY2012	113,403.77	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

Submit ID: 0031-14766985

03 Blaine County

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

0031 Harlem H S

## 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-
<b>Governmental Activities*</b>							
Compensated Absences	102,613.52	12,934.66	0.00	0.00	115,548.18	0.00	115,548.18
Other Post Employment Benefits	67,872.00	0.00	0.00	0.00	67,872.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	170,485.52	12,934.66	0.00	0.00	183,420.18	0.00	115,548.18

\* 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.