



Trustees' Financial Summary

FY2012-13

Submit ID: 0030-23112707

**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: Terry Brockie

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY13 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	S060A120694	84.060
329	Multidistrict Cooperatives OTO	STATE		State
432	Title III Part A English Language Acquisition	FEDERAL	00300304112	84.365A
494	Title I - Schoolwide	FEDERAL	0300303213	Federal
779	Bear Paw Coop. Sub-Grant	LOCAL		
910	Budget Amendment			



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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)	191,856.58	37,107.31	127,606.94	56,434.12
02	Taxes Receivable - Real and Personal (120-149)	6,167.21	1,385.04	2,238.43	
03	Taxes Receivable - Protested (150-159)	4,732.91	1,126.22	1,594.93	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1,922.99
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	202,756.70	39,618.57	131,440.30	58,357.11
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	11,716.36	3,489.54	80,780.45	
25	Deferred Revenue (680)	10,900.12	2,511.26	3,833.36	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	22,616.48	6,000.80	84,613.81	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	180,140.22	33,617.77	46,826.49	58,357.11
52	TOTAL FUND BALANCE/EQUITY	180,140.22	33,617.77	46,826.49	58,357.11
53	TOTAL LIABILITIES AND FUND BALANCE	202,756.70	39,618.57	131,440.30	58,357.11



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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)		196,312.73	29,985.86	398.80
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)			3,353.96	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		196,312.73	33,339.82	398.80
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		2,004.79	13,348.37	
25	Deferred Revenue (680)			19,991.45	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		2,004.79	33,339.82	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		194,307.94		398.80
52	TOTAL FUND BALANCE/EQUITY		194,307.94		398.80
53	TOTAL LIABILITIES AND FUND BALANCE		196,312.73	33,339.82	398.80



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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)			6,060.92	18,690.44
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			6,060.92	18,690.44
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			4.52	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			4.52	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			6,056.40	18,690.44
52	TOTAL FUND BALANCE/EQUITY			6,056.40	18,690.44
53	TOTAL LIABILITIES AND FUND BALANCE			6,060.92	18,690.44



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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)			2,761,077.76	
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			2,761,077.76	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			35,749.12	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			35,749.12	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			2,725,328.64	
52	TOTAL FUND BALANCE/EQUITY			2,725,328.64	
53	TOTAL LIABILITIES AND FUND BALANCE			2,761,077.76	



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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)	5,016.90			1.13
02	Taxes Receivable - Real and Personal (120-149)				2.93
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	5,016.90			4.06
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				2.93
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				2.93
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	5,016.90			1.13
52	TOTAL FUND BALANCE/EQUITY	5,016.90			1.13
53	TOTAL LIABILITIES AND FUND BALANCE	5,016.90			4.06



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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)	19,572.82			
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)				
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	19,572.82			
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	19,572.82			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	19,572.82			
53	TOTAL LIABILITIES AND FUND BALANCE	19,572.82			



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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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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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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	2012 Value	2013 Value
1110 District Tax Levy	127,787.46	126,943.77
1130 Tax Title and Property Sales	107.51	0.00
1190 Penalties and Interest on Taxes	921.57	755.15
1510 Interest Earnings	906.43	1,036.90
3110 Direct State Aid	990,757.74	1,056,491.78
3111 Quality Educator	122,565.22	125,226.97
3112 At Risk Student	24,928.59	25,249.21
3113 Indian Education For All	8,384.40	8,323.20
3114 American Indian Achievement Gap	75,000.00	75,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	114,976.71	112,713.81
3120 State Guaranteed Tax Base Aid	671,347.04	677,462.40
3444 State School Block Grant	36,950.49	39,396.95
3446 SB372 Block Grant Reimbursement	0.00	805.65
3460 Montana Oil and Gas Tax	0.00	1,483.89
6100 Material Prior Period Revenue Adjustments	-4,451.53	0.00
7810 Education Jobs Fund	1,161.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,171,343.62	2,250,889.68

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,264,488.16	1,281,060.26
2XX Personal Services - Employee Benefits	245,059.88	230,142.14
4XX Purchased Property Services	891.20	0.00
6XX Supplies and Materials	828.14	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	68,519.39	76,994.58
2XX Personal Services - Employee Benefits	16,542.75	16,663.17
221X Improvement of Instruction Services		
5XX Other Purchased Services	1,657.10	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	77,283.90	78,910.67
2XX Personal Services - Employee Benefits	16,238.06	16,878.11
4XX Purchased Property Services	0.00	2,450.00
6XX Supplies and Materials	14,794.00	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	56,238.27	66,258.92
2XX Personal Services - Employee Benefits	10,411.58	11,267.49



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	0.00	15,158.43
			2XX Personal Services - Employee Benefits	0.00	4,132.28
			6XX Supplies and Materials	6,808.93	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	27,514.24	31,221.50
			2XX Personal Services - Employee Benefits	7,229.59	7,360.59
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	16,619.25	17,442.76
			2XX Personal Services - Employee Benefits	5,801.12	6,272.81
			4XX Purchased Property Services	21,801.18	33,527.86
			7XX Property and Equipment Acquisition	2,875.80	2,848.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	13,760.08
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	142,675.85	137,438.00
			2XX Personal Services - Employee Benefits	34,130.07	31,023.41
	21XX Support Services - Students				
			1XX Personal Services - Salaries	20,767.17	23,877.46
			2XX Personal Services - Employee Benefits	3,891.81	4,915.23
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries	544.50	391.50
			2XX Personal Services - Employee Benefits	2.57	1.94
			3XX Purchased Professional and Technical Services	1,295.00	1,350.00
			5XX Other Purchased Services	269.50	0.00
			6XX Supplies and Materials	4,020.63	1,818.59
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	35,615.83	35,714.33
			2XX Personal Services - Employee Benefits	5,705.39	5,739.19
	413 Title VII Indian Education				
	1XXX Instruction				
			6XX Supplies and Materials	3,230.73	4,237.52
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	4,239.10	6,439.10
			2XX Personal Services - Employee Benefits	20.01	31.86
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	28,021.93	28,867.83
			2XX Personal Services - Employee Benefits	132.30	142.97
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	4,874.18	4,589.67
			2XX Personal Services - Employee Benefits	284.62	281.54
			6XX Supplies and Materials	19,010.47	4,721.51
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	3,499.00	7,563.87
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	812.30
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	45,337.50
			2XX Personal Services - Employee Benefits	0.00	224.37
		910 Subtotal		0.00	46,374.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,173,833.20	2,257,869.34

Schedule Of Changes Worksheet

Beginning Fund Balance					187,119.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,250,889.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,257,869.34	(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)					180,140.22	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	44,294.10	25,205.30
1130 Tax Title and Property Sales	37.90	0.00
1190 Penalties and Interest on Taxes	233.83	188.80
1510 Interest Earnings	95.69	105.33
2220 County On-Schedule Trans Reimb	36,230.08	36,901.17
3210 State On-Schedule Trans Reimb	36,230.09	36,401.18
3444 State School Block Grant	3,200.50	4,062.99
3445 State Combined Fund School Block Grant	5,880.61	0.00
3446 SB372 Block Grant Reimbursement	0.00	284.03
3460 Montana Oil and Gas Tax	0.00	1,212.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	126,202.80	104,360.92

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	5,173.20	5,250.73
2XX Personal Services - Employee Benefits	953.40	1,002.82
25XX Support Services - Business		
1XX Personal Services - Salaries	4,164.24	4,226.86
2XX Personal Services - Employee Benefits	1,097.08	1,001.65
27XX Student Transportation Services		
1XX Personal Services - Salaries	41,017.28	57,219.17
2XX Personal Services - Employee Benefits	12,796.01	17,210.02
3XX Purchased Professional and Technical Services	1,308.65	1,431.01
4XX Purchased Property Services	7,621.05	7,128.76
5XX Other Purchased Services	2,909.42	3,153.31
6XX Supplies and Materials	21,707.70	23,077.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	98,748.03	120,702.17



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

Schedule Of Changes Worksheet

Beginning Fund Balance						49,959.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						104,360.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						120,702.17	(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)						33,617.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	30,986.02	56,221.87
1130 Tax Title and Property Sales	25.92	0.00
1190 Penalties and Interest on Taxes	269.94	231.02
1510 Interest Earnings	659.84	504.34
3445 State Combined Fund School Block Grant	0.00	6,470.42
3447 SB372 Combined Block Grant Reimbursement	0.00	194.23

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,941.72	63,621.88
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	138,218.84	87,280.45

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	138,218.84	87,280.45
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Schedule Of Changes Worksheet

Beginning Fund Balance	70,485.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,621.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	87,280.45	(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)	46,826.49	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	41.51	131.48
1611 National School Lunch Program	5,171.04	6,124.75
3220 State Food Services Match	271.11	1,922.99
4550 Federal Child Nutrition	208,494.36	253,137.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>213,978.02</u>	<u>261,316.76</u>

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	127,250.28	124,467.07
2XX Personal Services - Employee Benefits	36,184.10	39,320.71
6XX Supplies and Materials	61,803.65	56,212.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>225,238.03</u>	<u>220,000.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	17,040.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	261,316.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	220,000.00	(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)	58,357.11	(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	2012 Value	2013 Value
1510 Interest Earnings	815.37	1,003.27
2240 County Retirement Distribution	412,494.72	412,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	413,310.09	413,503.27

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	188,966.50	197,381.41
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	15,804.58	17,674.33
222X Educational Media Services		
2XX Personal Services - Employee Benefits	15,651.04	15,683.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,432.84	13,984.10
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	22,697.22	16,544.65
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	12,034.63	12,358.13
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	24,099.56	22,895.62
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,874.03	10,774.84
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	32,885.66	31,035.58
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,134.48	3,716.87
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	10,115.00	9,354.10
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	44.11	31.76
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,841.62	1,833.86
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	2012 Value	2013 Value
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,208.73	1,210.54
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,286.07	2,281.73
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	715.67	915.62
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,525.70	3,712.08
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	19,605.31	19,199.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				373,922.75	380,587.95

Schedule Of Changes Worksheet

Beginning Fund Balance					161,392.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					413,503.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					380,587.95	(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)					194,307.94	(5)



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

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

PRC Revenue	2013 Value
101 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	169,637.20
123 Federal Indirect Cost Reimbursements	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	15,525.91
140 Triangle Communications Education Connection Grant	
1920 Contributions/Donations from Private Sources	922.71
300 Title VII, Indian Education	
4130 Title VII Indian Education	114,223.00
432 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	3,020.07
494 Title I - Schoolwide	
4940 Schoolwide Program	390,673.96
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:	734,002.85

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

PRC Program Function Object	2013 Value
101 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	169,637.20
123 Federal Indirect Cost Reimbursements	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
25XX Support Services - Business	
1XX Personal Services - Salaries	4,689.26
2XX Personal Services - Employee Benefits	400.99
5XX Other Purchased Services	4,172.77
6XX Supplies and Materials	6,262.89
123 Subtotal	15,525.91
140 Triangle Communications Education Connection Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	922.71
300 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
300 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	61,600.28
2XX Personal Services - Employee Benefits	24,317.07
3XX Purchased Professional and Technical Services	6,235.44
5XX Other Purchased Services	4,387.87
6XX Supplies and Materials	12,284.34
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	5,398.00
300 Subtotal	114,223.00
432 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
6XX Supplies and Materials	2,399.99
221X Improvement of Instruction Services	
5XX Other Purchased Services	132.00
6XX Supplies and Materials	283.19
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	204.89
432 Subtotal	3,020.07
494 Title I - Schoolwide	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	227,728.92
2XX Personal Services - Employee Benefits	79,588.24
6XX Supplies and Materials	50,575.29
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	850.22
2XX Personal Services - Employee Benefits	85.58
3XX Purchased Professional and Technical Services	3,167.12
5XX Other Purchased Services	9,960.31
6XX Supplies and Materials	316.78
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	18,401.50
494 Subtotal	390,673.96
779 Bear Paw Coop. Sub-Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	28,825.80
2XX Personal Services - Employee Benefits	11,174.20



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

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

PRC Program Function Object	2013 Value
779 Bear Paw Coop. Sub-Grant	
1XX Regular Education Programs - Elementary/Secondary	
779 Subtotal	40,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	734,002.85

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	734,002.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	734,002.85	(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)
		(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Medicaid	169,637.20	169,637.20	0.00
123 Federal Indirect Cost Reimbursements	15,525.91	15,525.91	0.00
140 Triangle Communications Education Connection Grant	922.71	922.71	0.00
300 Title VII, Indian Education	114,223.00	114,223.00	0.00
432 Title III Part A English Language Acquisition	3,020.07	3,020.07	0.00
494 Title I - Schoolwide	390,673.96	390,673.96	0.00
779 Bear Paw Coop. Sub-Grant	40,000.00	40,000.00	0.00
Total	734,002.85	734,002.85	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	2012 Value	2013 Value
1340 Fees for Adult Education	0.00	110.00
1510 Interest Earnings	1.51	1.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1.51</u>	<u>111.80</u>

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		287.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		111.80 (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)		398.80 (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	2012 Value	2013 Value
1510 Interest Earnings	63.82	41.05
1910 Rentals	625.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	688.82	41.05

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	295.74
2XX Personal Services - Employee Benefits	0.00	18.14
4XX Purchased Property Services	1,122.68	2,017.88
6XX Supplies and Materials	10.94	260.38
7XX Property and Equipment Acquisition	601.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,735.61	2,592.14

Schedule Of Changes Worksheet

Beginning Fund Balance		8,607.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		41.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,592.14 (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
Ending Fund Balance (1 + 2 - 3 + 4)		6,056.40 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	90.44	100.38
5300 Operating Transfers from Other Funds	3,499.00	4,700.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>3,589.44</u>	<u>4,800.38</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	49.28	269.42
2XX Personal Services - Employee Benefits	2.88	16.53
27XX Student Transportation Services		
1XX Personal Services - Salaries	2,025.15	5,179.35
2XX Personal Services - Employee Benefits	117.87	317.71
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	134.67	0.00
2XX Personal Services - Employee Benefits	0.64	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,330.49</u>	<u>5,783.01</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	19,673.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,800.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,783.01	(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)	18,690.44	(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	2012 Value	2013 Value
1510 Interest Earnings	7,373.11	12,708.71
1900 Other Revenue from Local Sources	8,387.43	1,919.13
4820 Federal Impact Aid - Title VIII	1,749,177.70	2,343,842.05
5200 Sale or Compensation for Loss of Assets	0.00	1,950.00
6100 Material Prior Period Revenue Adjustments	20,125.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,785,063.73	2,360,419.89

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,428.39	28,383.01
2XX Personal Services - Employee Benefits	45,084.30	81,644.37
4XX Purchased Property Services	200.00	242.59
5XX Other Purchased Services	428.95	1,007.20
6XX Supplies and Materials	41,010.14	28,230.80
7XX Property and Equipment Acquisition	12,400.00	9,787.00
21XX Support Services - Students		
1XX Personal Services - Salaries	40,833.87	34,485.24
2XX Personal Services - Employee Benefits	4,923.06	4,091.85
3XX Purchased Professional and Technical Services	1,645.81	974.72
5XX Other Purchased Services	482.96	1,393.49
6XX Supplies and Materials	7,915.43	8,099.09
810 Dues and Fees	50.00	37.20
221X Improvement of Instruction Services		
5XX Other Purchased Services	1,970.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	32,917.23	30,237.88
2XX Personal Services - Employee Benefits	10,239.49	10,192.22
3XX Purchased Professional and Technical Services	7,017.35	6,447.24
4XX Purchased Property Services	6,153.15	315.00
5XX Other Purchased Services	715.39	688.70
6XX Supplies and Materials	33,086.37	56,871.10
7XX Property and Equipment Acquisition	0.00	10,089.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	1,303.75	3,530.31
5XX Other Purchased Services	18,217.05	19,398.22
6XX Supplies and Materials	2,720.01	3,396.06
810 Dues and Fees	9,095.64	11,079.93
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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	150,972.48	96,068.09
			2XX Personal Services - Employee Benefits	35,096.84	28,654.40
			3XX Purchased Professional and Technical Services	350.00	560.00
			4XX Purchased Property Services	3,256.20	2,122.91
			5XX Other Purchased Services	1,073.72	992.13
			6XX Supplies and Materials	13,142.27	15,816.63
			810 Dues and Fees	948.80	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	50,145.16	48,577.94
			2XX Personal Services - Employee Benefits	12,875.98	13,304.49
			3XX Purchased Professional and Technical Services	10,041.57	10,594.28
			4XX Purchased Property Services	4,739.44	3,734.50
			5XX Other Purchased Services	32,726.91	34,338.57
			6XX Supplies and Materials	9,786.91	9,905.19
			810 Dues and Fees	473.20	1,038.10
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	162,731.56	150,248.09
			2XX Personal Services - Employee Benefits	29,186.48	20,669.29
			3XX Purchased Professional and Technical Services	3,573.50	1,197.00
			440 Bldg & Grounds Repair and Main Services	200,080.97	55,184.82
			4XX Purchased Property Services	0.00	101,155.02
			5XX Other Purchased Services	2,789.98	2,659.35
			6XX Supplies and Materials	34,496.45	51,852.96
			7XX Property and Equipment Acquisition	3,560.00	18,685.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	28,241.85	12,455.26
			2XX Personal Services - Employee Benefits	3,245.71	820.78
			4XX Purchased Property Services	4,518.25	17,140.39
			5XX Other Purchased Services	3,686.56	4,098.94
			6XX Supplies and Materials	7,271.88	13,655.93
	4XXX Facilities Acquisition and Construction Services				
			4XX Purchased Property Services	0.00	970.00
			810 Dues and Fees	0.00	735.40
	52XX Capital Leases or Long Term Notes with Board of Investments				
			840 Principal On Debt	0.00	49,024.17
			850 Interest on Debt	0.00	28,833.24
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	73,771.97	68,194.01
			2XX Personal Services - Employee Benefits	16,742.77	15,996.00
			5XX Other Purchased Services	1,002.96	586.11
			6XX Supplies and Materials	1,689.56	2,614.83



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	2012 Value	2013 Value
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	6,805.91	6,720.87
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	850.48	741.22
			6XX Supplies and Materials	2,680.63	1,806.81
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			6XX Supplies and Materials	2,100.00	779.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,424.21	2,749.41
			2XX Personal Services - Employee Benefits	11.23	13.57
			5XX Other Purchased Services	0.00	98.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			3XX Purchased Professional and Technical Services	634.00	657.32
			4XX Purchased Property Services	438.58	379.60
			5XX Other Purchased Services	3,885.35	6,157.26
			6XX Supplies and Materials	10,606.61	14,938.70
			7XX Property and Equipment Acquisition	0.00	1,677.20
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	5,467.02	6,033.90
			2XX Personal Services - Employee Benefits	2,195.46	2,337.70
			4XX Purchased Property Services	934.90	1,161.30
			5XX Other Purchased Services	252.57	48.37
			6XX Supplies and Materials	105,582.19	134,024.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,328,927.41	1,413,431.18



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,778,339.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,360,419.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,413,431.18	(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)						2,725,328.64	(5)



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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	2012 Value	2013 Value
1510 Interest Earnings	14.44	25.00
3281 State Technology Aid	2,735.13	2,729.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,749.57	2,754.34

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	1,717.66	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,717.66	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,262.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,754.34	(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)	5,016.90	(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	2012 Value	2013 Value
1510 Interest Earnings	8.46	74.86
1910 Rentals	9,450.00	10,125.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,458.46	10,199.86

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	85.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	85.50

Schedule Of Changes Worksheet

Beginning Fund Balance		9,458.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,199.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		85.50	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
Ending Fund Balance (1 + 2 - 3 + 4)		19,572.82	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.00	4.47
5300 Operating Transfers from Other Funds	0.00	2,863.87
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	5,836.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	8,704.95

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	7,937.67
2XX Personal Services - Employee Benefits	0.00	767.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	8,704.95

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,704.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,704.95	(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)
	0.00	(5)



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**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	126,419.62	129,108.23
XX	39X 1XXX 112	Certified Teacher Staff Salaries	35,615.83	35,714.33
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,553,453.77	1,559,833.74
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	41,533.88	65,812.10
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	250.60	338.16
XX	XXX 26XX 41X	Energy Utility Services	127,647.07	92,739.54
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	0.00	13,760.08
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	61,102.91
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	61,102.91

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	20,366.28
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	87,987.74
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	291,365.92
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 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	137,438.00	0.00	0.00	68,194.01	
280	1XXX	2XX	31,023.41	0.00	0.00	15,996.00	
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	586.11	
280	1XXX	6XX	0.00	0.00	0.00	2,614.83	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	23,877.46	0.00	0.00	0.00	
280	21XX	2XX	4,915.23	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	6,720.87	
Totals			197,254.10	0.00	0.00	94,111.82	291,365.92

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

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY13.



Trustees' Financial Summary

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**** Recalculated ****

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	1,677.20	0.00	289,809.37
Buildings	6,069,272.76	0.00	839,335.48	0.00	6,908,608.24
Machinery and Equipment	999,495.20	0.00	112,956.45	54,572.00	1,057,879.65
Totals at Historical Cost	7,396,941.12	0.00	953,969.13	54,572.00	8,296,338.25
Less Accumulated Depreciation For:					
Improvement Accum	88,943.92	0.00	13,235.94	0.00	102,179.86
Building Accum	1,398,206.22	0.00	86,337.30	0.00	1,484,543.52
Machinery and Equipment Accum	571,378.92	0.00	47,618.89	54,572.00	564,425.81
Total Accumulated Depreciation	2,058,529.06	0.00	147,192.13	54,572.00	2,151,149.19
Governmental Activities, Capital Assets, net	5,338,412.06	0.00	806,777.00	0.00	6,145,189.06

* 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 FY2013	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)	23,907.88	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 FY2013	147,192.13	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Capital Leases	0.00	808,872.40	49,024.17	0.00	759,848.23	21,282.52	738,565.71
Compensated Absences	156,937.89	0.00	6,022.98	0.00	150,914.91	1,755.91	149,159.00
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	250,665.89	808,872.40	55,047.15	0.00	1,004,491.14	23,038.43	887,724.71

* 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.