



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

**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: 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.



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County

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0031 Harlem H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
105	MNCESR Peer Coaching Grant	LOCAL		
110	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A13737	84.358A
111	Colorado State University	LOCAL		
123	Indirect Cost Recovery	LOCAL		
170	21st Century Community Learning	FEDERAL	00300311711000	84.287
310	Vo Ed Agriculture	STATE	0181111340460	State
329	Multidistrict Cooperative OTO	STATE		
340	Vo Ed Family & Consumer Science	STATE	0181111320025	State
350	Vo Ed Tech Ed/Industrial Arts	STATE	0181111321026	State
360	Vo Ed Business/Marketing	STATE		State
391	Advancing Agriculture Education Program	STATE		NA
470	GEAR UP	FEDERAL	610-012	84.334
471	GEAR UP	FEDERAL	610-013	84.334
820	Vo Ed Carl Perkins Basic Grant	FEDERAL	03003181109BG	84.048A



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

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0031 Harlem H S

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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)	123,863.54	28,339.43	68,567.61	
02	Taxes Receivable - Real and Personal (120-149)	4,653.33	1,480.74	1,553.83	
03	Taxes Receivable - Protested (150-159)	2,493.29	959.89	720.20	
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	131,010.16	30,780.06	70,841.64	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	4,193.86	2,353.66	41,614.17	
25	Deferred Revenue (680)	7,146.62	2,440.63	2,274.03	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	11,340.48	4,794.29	43,888.20	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	119,669.68	25,985.77	26,953.44	
52	TOTAL FUND BALANCE/EQUITY	119,669.68	25,985.77	26,953.44	
53	TOTAL LIABILITIES AND FUND BALANCE	131,010.16	30,780.06	70,841.64	



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
0031 Harlem H S

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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)	168.88	134,359.05	16,607.81	433.71
02	Taxes Receivable - Real and Personal (120-149)	57.28			
03	Taxes Receivable - Protested (150-159)	14.58			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			11,160.71	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	240.74	134,359.05	27,768.52	433.71
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	80.00	1,049.93	22,533.89	
25	Deferred Revenue (680)	71.86		5,234.63	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	151.86	1,049.93	27,768.52	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	88.88	133,309.12		433.71
52	TOTAL FUND BALANCE/EQUITY	88.88	133,309.12		433.71
53	TOTAL LIABILITIES AND FUND BALANCE	240.74	134,359.05	27,768.52	433.71



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

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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)	560.46		5,789.28	10,226.88
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)	2,250.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,810.46		5,789.28	10,226.88
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,810.46		5,789.28	10,226.88
52	TOTAL FUND BALANCE/EQUITY	2,810.46		5,789.28	10,226.88
53	TOTAL LIABILITIES AND FUND BALANCE	2,810.46		5,789.28	10,226.88



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
0031 Harlem H S

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,142,145.10	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,142,145.10	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			19,568.49	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			19,568.49	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,122,576.61	
52	TOTAL FUND BALANCE/EQUITY			1,122,576.61	
53	TOTAL LIABILITIES AND FUND BALANCE			1,142,145.10	



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
0031 Harlem H S

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,772.87			2.10
02	Taxes Receivable - Real and Personal (120-149)				4.93
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	2,772.87			7.03
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				4.93
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				4.93
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	2,772.87			2.10
52	TOTAL FUND BALANCE/EQUITY	2,772.87			2.10
53	TOTAL LIABILITIES AND FUND BALANCE	2,772.87			7.03



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
0031 Harlem H S

**** Recalculated ****

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)	20,078.82			
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	20,078.82			
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	20,078.82			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	20,078.82			
53	TOTAL LIABILITIES AND FUND BALANCE	20,078.82			



Trustees' Financial Summary

FY2012-13

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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				



Trustees' Financial Summary

FY2012-13

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03 Blaine County
0031 Harlem H S

**** Recalculated ****

Balance Sheet

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



Trustees' Financial Summary

FY2012-13

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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)			62,823.20	
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			62,823.20	
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			62,823.20	
52	TOTAL FUND BALANCE/EQUITY			62,823.20	
53	TOTAL LIABILITIES AND FUND BALANCE			62,823.20	



Trustees' Financial Summary

FY2012-13

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03 Blaine County
0031 Harlem H S

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	61,295.88	104,559.30		
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	61,295.88	104,559.30		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	61,295.88	104,559.30		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	61,295.88	104,559.30		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	61,295.88	104,559.30		



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

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

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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County

**** Recalculated ****

0031 Harlem H S

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				



Trustees' Financial Summary

FY2012-13

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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	91,579.18	92,141.13
1130 Tax Title and Property Sales	58.06	0.00
1190 Penalties and Interest on Taxes	599.62	629.86
1510 Interest Earnings	637.63	617.83
3110 Direct State Aid	550,594.87	558,951.60
3111 Quality Educator	52,806.08	50,904.83
3112 At Risk Student	7,764.70	8,675.90
3113 Indian Education For All	3,162.00	3,121.20
3114 American Indian Achievement Gap	28,200.00	27,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	42,563.42	44,614.39
3120 State Guaranteed Tax Base Aid	318,578.40	326,233.00
3444 State School Block Grant	39,792.27	42,094.36
3446 SB372 Block Grant Reimbursement	0.00	887.37
3460 Montana Oil and Gas Tax	381.11	1,322.99
6100 Material Prior Period Revenue Adjustments	680.39	0.00
7810 Education Jobs Fund	645.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,138,043.48	1,157,594.46

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	379,090.91	398,229.68
2XX Personal Services - Employee Benefits	68,458.39	74,731.92
4XX Purchased Property Services	1,336.80	0.00
5XX Other Purchased Services	1,530.60	140.00
6XX Supplies and Materials	93.99	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	75,809.44	74,345.27
2XX Personal Services - Employee Benefits	12,384.65	11,780.07
22XX Educational Media Services		
1XX Personal Services - Salaries	42,665.99	42,775.92
2XX Personal Services - Employee Benefits	8,282.71	8,426.40
4XX Purchased Property Services	0.00	1,050.00
6XX Supplies and Materials	8,877.00	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	40,358.99	43,264.55
2XX Personal Services - Employee Benefits	7,472.49	7,918.74
24XX Support Services - School Administration		
1XX Personal Services - Salaries	68,071.34	49,809.97



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FY2012-13

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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			
			2XX Personal Services - Employee Benefits	10,765.83	8,567.69
			6XX Supplies and Materials	4,243.57	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	47,854.83	47,703.61
			2XX Personal Services - Employee Benefits	12,677.40	12,656.82
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	8,193.23	7,938.21
			2XX Personal Services - Employee Benefits	2,729.95	2,870.55
			4XX Purchased Property Services	8,978.30	19,183.57
			7XX Property and Equipment Acquisition	1,917.20	4,272.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	11,152.36
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	30,692.07	30,483.06
			2XX Personal Services - Employee Benefits	5,883.71	3,547.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	13,425.00	11,939.55
			2XX Personal Services - Employee Benefits	2,521.35	2,664.47
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	363.00	261.00
			2XX Personal Services - Employee Benefits	1.72	1.29
			6XX Supplies and Materials	74.21	609.15
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	160,230.36	161,679.65
			2XX Personal Services - Employee Benefits	26,694.57	27,038.59
			4XX Purchased Property Services	1,811.53	2,018.28
			5XX Other Purchased Services	0.00	727.08
			6XX Supplies and Materials	5,524.59	4,855.98
			810 Dues and Fees	100.00	50.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	13,910.75	13,387.15
			2XX Personal Services - Employee Benefits	65.67	66.30
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	59,879.02	62,779.52
			2XX Personal Services - Employee Benefits	282.73	310.93



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

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	2012 Value	2013 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	2,863.65	3,388.27
			2XX Personal Services - Employee Benefits	167.56	207.84
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	3,922.00	2,100.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	715.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,140,207.10	1,155,648.41

Schedule Of Changes Worksheet

Beginning Fund Balance						117,723.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,157,594.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,155,648.41	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						119,669.68	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

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

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	35,886.98	29,274.76
1130 Tax Title and Property Sales	22.90	0.00
1190 Penalties and Interest on Taxes	207.38	219.49
1510 Interest Earnings	80.25	102.24
2220 County On-Schedule Trans Reimb	14,563.11	17,731.37
3210 State On-Schedule Trans Reimb	14,563.12	17,731.38
3444 State School Block Grant	3,566.90	4,475.12
3445 State Combined Fund School Block Grant	3,254.91	3,896.40
3446 SB372 Block Grant Reimbursement	0.00	350.09
3447 SB372 Combined Block Grant Reimbursement	0.00	247.27
3460 Montana Oil and Gas Tax	685.99	1,446.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	72,831.54	75,474.73

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	2,955.85	3,000.44
2XX Personal Services - Employee Benefits	544.75	573.20
25XX Support Services - Business		
1XX Personal Services - Salaries	2,379.60	2,415.35
2XX Personal Services - Employee Benefits	627.02	572.32
27XX Student Transportation Services		
1XX Personal Services - Salaries	22,330.36	27,378.35
2XX Personal Services - Employee Benefits	6,295.00	8,240.49
3XX Purchased Professional and Technical Services	560.85	613.29
4XX Purchased Property Services	3,266.15	3,587.26
5XX Other Purchased Services	5,307.18	11,812.76
6XX Supplies and Materials	16,862.23	18,634.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	61,128.99	76,827.96



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						27,339.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						75,474.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						76,827.96	(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)						25,985.77	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
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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	2012 Value	2013 Value
1110 District Tax Levy	23,029.57	35,163.99
1130 Tax Title and Property Sales	14.47	0.00
1190 Penalties and Interest on Taxes	163.71	195.06
1510 Interest Earnings	382.93	267.15
3460 Montana Oil and Gas Tax	457.33	450.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,048.01	36,076.90

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	92,145.90	45,114.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	92,145.90	45,114.17

Schedule Of Changes Worksheet

Beginning Fund Balance	35,990.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,076.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,114.17	(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)	26,953.44	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
0031 Harlem H S

**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	2,582.74	1,326.24
1130 Tax Title and Property Sales	1.71	0.00
1190 Penalties and Interest on Taxes	4.37	8.32
1510 Interest Earnings	3.37	2.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,592.19</u>	<u>1,336.60</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 1XXX Instruction 5XX Other Purchased Services	1,240.00	2,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,240.00</u>	<u>2,600.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		1,352.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,336.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,600.00	(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
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		88.88	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

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

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	521.23	621.69
2240 County Retirement Distribution	198,359.99	188,013.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	198,881.22	188,634.90

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	56,277.19	58,323.43
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	11,188.47	11,178.45
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,214.48	6,306.25
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,666.82	7,706.51
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,335.64	7,543.93
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	7,384.43	7,370.05
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	12,548.49	13,338.78
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	6,958.61	7,304.83
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,645.02	10,745.49
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,024.98	1,836.08
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	4,335.00	4,008.90
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	29.40	21.18
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,525.78	5,502.28
392 State Career & Technical Ed Entitlement - Business		
1XXX Instruction		



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

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

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
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,135.94	6,319.72
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,640.75	5,631.74
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,858.11	6,844.50
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	27.06	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,969.01	2,983.05
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,537.28	10,572.59
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	231.98	274.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				169,534.44	173,812.57

Schedule Of Changes Worksheet

Beginning Fund Balance					118,486.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					188,634.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					173,812.57	(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)					133,309.12	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

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

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
105 MNCESR Peer Coaching Grant	
1900 Other Revenue from Local Sources	959.68
110 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,893.00
111 Colorado State University	
1920 Contributions/Donations from Private Sources	308.75
123 Indirect Cost Recovery	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	5,122.45
170 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	86,248.00
310 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	1,762.00
340 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,008.00
350 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,816.00
360 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,638.00
391 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	200.00
470 GEAR UP	
4710 GEAR UP	3,077.52
471 GEAR UP	
4710 GEAR UP	46,666.71
820 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	14,076.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	174,776.11

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

PRC Program Function Object	2013 Value
105 MNCESR Peer Coaching Grant	
170 Distance Learning	
222X Educational Media Services	
6XX Supplies and Materials	959.68
110 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
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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
110 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	10,246.01
2XX Personal Services - Employee Benefits	1,646.99
110 Subtotal	11,893.00
111 Colorado State University	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	308.75
123 Indirect Cost Recovery	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
25XX Support Services - Business	
5XX Other Purchased Services	3,075.00
6XX Supplies and Materials	2,047.45
123 Subtotal	5,122.45
170 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	22,964.59
2XX Personal Services - Employee Benefits	3,555.13
5XX Other Purchased Services	8,773.69
6XX Supplies and Materials	13,797.42
21XX Support Services - Students	
1XX Personal Services - Salaries	2,493.30
2XX Personal Services - Employee Benefits	393.19
6XX Supplies and Materials	2,441.32
24XX Support Services - School Administration	
1XX Personal Services - Salaries	18,643.25
2XX Personal Services - Employee Benefits	3,000.02
3XX Purchased Professional and Technical Services	1,200.00
5XX Other Purchased Services	686.77
6XX Supplies and Materials	4,224.32
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	4,075.00
170 Subtotal	86,248.00
310 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
1XX Personal Services - Salaries	25.00
2XX Personal Services - Employee Benefits	2.14



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
0031 Harlem H S

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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
310 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	1,015.24
6XX Supplies and Materials	719.62
	1,762.00
310 Subtotal	
340 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
1XX Personal Services - Salaries	25.00
2XX Personal Services - Employee Benefits	2.14
6XX Supplies and Materials	980.86
	1,008.00
340 Subtotal	
350 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
1XX Personal Services - Salaries	25.00
2XX Personal Services - Employee Benefits	2.14
6XX Supplies and Materials	1,788.86
	1,816.00
350 Subtotal	
360 Vo Ed Business/Marketing	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
1XX Personal Services - Salaries	25.00
2XX Personal Services - Employee Benefits	2.20
6XX Supplies and Materials	1,610.80
	1,638.00
360 Subtotal	
391 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
810 Dues and Fees	200.00
470 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	768.00
2XX Personal Services - Employee Benefits	298.27
6XX Supplies and Materials	1,994.26
21XX Support Services - Students	
6XX Supplies and Materials	16.99



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County

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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
		470	Subtotal	3,077.52
471	GEAR UP			
	471 GEAR UP			
		1XXX	Instruction	
			1XX Personal Services - Salaries	26,196.91
			2XX Personal Services - Employee Benefits	6,367.54
			5XX Other Purchased Services	3,836.92
			6XX Supplies and Materials	8,731.95
		21XX	Support Services - Students	
			6XX Supplies and Materials	963.12
		221X	Improvement of Instruction Services	
			5XX Other Purchased Services	570.27
		471	Subtotal	46,666.71
820	Vo Ed Carl Perkins Basic Grant			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction	
			6XX Supplies and Materials	12,848.99
		221X	Improvement of Instruction Services	
			8XX Other Expenditures	700.00
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	527.01
		820	Subtotal	14,076.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				174,776.11



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						174,776.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						174,776.11	(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
105 MNCESR Peer Coaching Grant	959.68	959.68	0.00
110 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,893.00	11,893.00	0.00
111 Colorado State University	308.75	308.75	0.00
123 Indirect Cost Recovery	5,122.45	5,122.45	0.00
170 21st Century Community Learning	86,248.00	86,248.00	0.00
310 Vo Ed Agriculture	1,762.00	1,762.00	0.00
340 Vo Ed Family & Consumer Science	1,008.00	1,008.00	0.00
350 Vo Ed Tech Ed/Industrial Arts	1,816.00	1,816.00	0.00
360 Vo Ed Business/Marketing	1,638.00	1,638.00	0.00
391 Advancing Agriculture Education Program	200.00	200.00	0.00
470 GEAR UP	3,077.52	3,077.52	0.00
471 GEAR UP	46,666.71	46,666.71	0.00
820 Vo Ed Carl Perkins Basic Grant	14,076.00	14,076.00	0.00
Total	174,776.11	174,776.11	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
0031 Harlem H S

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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	2.84	1.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2.84</u>	<u>111.95</u>

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	333.90	0.00
2XX Personal Services - Employee Benefits	1.58	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>335.48</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		321.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		111.95 (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)		433.71 (5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
0031 Harlem H S

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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	2012 Value	2013 Value
1510 Interest Earnings	3.13	5.49
3260 State Driver's Education Reimbursement	2,629.10	2,371.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,632.23</u>	<u>2,376.50</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		
1XXX Instruction		
1XX Personal Services - Salaries	2,542.58	0.00
2XX Personal Services - Employee Benefits	307.99	0.00
5XX Other Purchased Services	486.00	1,047.07
6XX Supplies and Materials	978.98	943.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>4,315.55</u>	<u>1,990.31</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	2,424.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,376.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,990.31	(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)
	2,810.46	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
0031 Harlem H S

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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	63.32	40.49
1910 Rentals	625.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>688.32</u>	<u>40.49</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	0.00	295.74
2XX Personal Services - Employee Benefits	0.00	18.14
4XX Purchased Property Services	1,118.68	2,189.35
6XX Supplies and Materials	10.94	260.37
7XX Property and Equipment Acquisition	601.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,731.61</u>	<u>2,763.60</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		8,512.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		40.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,763.60	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		5,789.28	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
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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	2012 Value	2013 Value
1510 Interest Earnings	38.48	53.82
5300 Operating Transfers from Other Funds	3,922.00	2,100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,960.48	2,153.82

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	21.12	0.00
2XX Personal Services - Employee Benefits	1.23	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	1,738.70	2,219.71
2XX Personal Services - Employee Benefits	101.20	136.15
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	202.02	0.00
2XX Personal Services - Employee Benefits	0.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,065.22	2,355.86

Schedule Of Changes Worksheet

Beginning Fund Balance	10,428.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,153.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,355.86	(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)	10,226.88	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
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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	2012 Value	2013 Value
1510 Interest Earnings	4,798.12	5,765.37
1900 Other Revenue from Local Sources	2,980.38	0.00
4820 Federal Impact Aid - Title VIII	852,151.11	663,915.55
6100 Material Prior Period Revenue Adjustments	7,944.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	867,874.43	669,680.92

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,737.90	8,290.70
4XX Purchased Property Services	278.72	213.87
5XX Other Purchased Services	49.74	332.31
6XX Supplies and Materials	13,437.51	8,981.23
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	804.25	1,008.79
5XX Other Purchased Services	386.15	718.43
6XX Supplies and Materials	3,821.88	3,104.47
810 Dues and Fees	30.00	22.80
22XX Educational Media Services		
1XX Personal Services - Salaries	1,075.65	181.26
2XX Personal Services - Employee Benefits	4.94	0.90
3XX Purchased Professional and Technical Services	3,007.44	1,285.95
4XX Purchased Property Services	2,637.05	135.00
5XX Other Purchased Services	108.72	157.05
6XX Supplies and Materials	13,672.89	17,687.64
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	9,327.50
2XX Personal Services - Employee Benefits	0.00	129.18
3XX Purchased Professional and Technical Services	558.75	1,521.57
5XX Other Purchased Services	7,853.62	8,505.94
6XX Supplies and Materials	1,278.65	1,524.76
810 Dues and Fees	4,107.97	5,016.68
24XX Support Services - School Administration		
3XX Purchased Professional and Technical Services	350.00	140.00
4XX Purchased Property Services	1,941.05	1,736.93
5XX Other Purchased Services	339.12	431.72
6XX Supplies and Materials	2,646.67	3,672.46
810 Dues and Fees	469.20	317.60
25XX Support Services - Business		



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	4,274.63	4,540.41
			4XX Purchased Property Services	2,759.62	2,481.34
			5XX Other Purchased Services	14,357.88	14,943.83
			6XX Supplies and Materials	4,182.82	4,400.64
			810 Dues and Fees	202.80	444.90
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	82,343.08	87,076.37
			2XX Personal Services - Employee Benefits	12,039.25	13,461.42
			3XX Purchased Professional and Technical Services	1,531.50	513.00
			440 Bldg & Grounds Repair and Main Services	85,152.83	12,755.87
			4XX Purchased Property Services	0.00	65,360.31
			5XX Other Purchased Services	1,821.04	1,583.49
			6XX Supplies and Materials	19,009.36	20,750.53
			7XX Property and Equipment Acquisition	29,695.00	6,390.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	27,184.76	21,477.33
			2XX Personal Services - Employee Benefits	1,856.35	1,285.21
			4XX Purchased Property Services	1,951.39	13,804.12
			5XX Other Purchased Services	2,645.81	2,959.46
			6XX Supplies and Materials	3,084.29	5,985.02
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	0.00	970.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	0.00	21,010.45
			850 Interest on Debt	0.00	12,357.10
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	41,292.14	41,802.64
			2XX Personal Services - Employee Benefits	7,110.17	7,230.25
			5XX Other Purchased Services	0.00	371.10
			6XX Supplies and Materials	1,006.81	392.48
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,566.71	2,526.52
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			6XX Supplies and Materials	581.76	194.19
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	9,596.91	10,109.30
			2XX Personal Services - Employee Benefits	45.21	98.29
			5XX Other Purchased Services	0.00	533.97



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

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	2012 Value	2013 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			6XX Supplies and Materials	0.00	128.40
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	14,100.69
			2XX Personal Services - Employee Benefits	62.01	3,104.16
			3XX Purchased Professional and Technical Services	1,176.00	1,060.98
			4XX Purchased Property Services	1,109.34	1,138.78
			5XX Other Purchased Services	22,482.64	26,206.23
			6XX Supplies and Materials	23,926.04	31,682.82
			7XX Property and Equipment Acquisition	0.00	718.80
			810 Dues and Fees	7,000.00	7,125.00
	910 Food Services				
		31XX Food Services			
			4XX Purchased Property Services	970.52	1,791.64
			5XX Other Purchased Services	336.75	48.37
			6XX Supplies and Materials	25,863.85	45,599.94
			7XX Property and Equipment Acquisition	0.00	11,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				501,817.14	596,260.09

Schedule Of Changes Worksheet

Beginning Fund Balance					1,049,155.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					669,680.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					596,260.09	(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)					1,122,576.61	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

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	2012 Value	2013 Value
1510 Interest Earnings	8.39	13.86
3281 State Technology Aid	1,434.86	1,423.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,443.25</u>	<u>1,437.21</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		
1XXX Instruction		
6XX Supplies and Materials	924.89	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>924.89</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		1,335.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,437.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
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)
		2,772.87	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
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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	76.86
1910 Rentals	9,450.00	10,125.00
5200 Sale or Compensation for Loss of Assets	0.00	504.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,458.46	10,705.86

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		10,705.86	(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)
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)
		20,078.82	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

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

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	2012 Value	2013 Value
1XXX Revenues from Student Activities	83,008.97	93,026.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	83,008.97	93,026.43

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	76,054.09	92,801.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	76,054.09	92,801.01

Schedule Of Changes Worksheet

Beginning Fund Balance	62,597.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	93,026.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	92,801.01	(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)	62,823.20	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County

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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	59,533.07	60,381.52
XX	39X 1XXX 112	Certified Teacher Staff Salaries	160,230.36	161,679.65
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	611,109.26	617,669.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,391.83	1,017.80
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	222.83	148.88
XX	XXX 26XX 41X	Energy Utility Services	59,949.50	57,904.51
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	125,842.94	11,152.36
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	1,240.00	2,740.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County

**** Recalculated ****

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	22,969.89
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	22,969.89

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,656.12
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,076.47
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	100,957.07
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 75%



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
0031 Harlem H S

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	30,483.06	0.00	0.00	41,802.64	
280	1XXX	2XX	3,547.00	0.00	0.00	7,230.25	
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	371.10	
280	1XXX	6XX	0.00	0.00	0.00	392.48	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	11,939.55	0.00	0.00	0.00	
280	21XX	2XX	2,664.47	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	2,526.52	
Totals			48,634.08	0.00	0.00	52,322.99	100,957.07

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

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County
0031 Harlem H S

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	13,464.36	0.00	0.00	0.00	13,464.36
Land Improvements	24,498.00	0.00	718.80	0.00	25,216.80
Buildings	4,717,870.53	0.00	369,443.96	0.00	5,087,314.49
Machinery and Equipment	889,647.44	0.00	56,414.17	29,385.00	916,676.61
Totals at Historical Cost	5,645,480.33	0.00	426,576.93	29,385.00	6,042,672.26
Less Accumulated Depreciation For:					
Improvement Accum	4,060.00	0.00	812.00	0.00	4,872.00
Building Accum	1,501,277.49	0.00	73,602.88	0.00	1,574,880.37
Machinery and Equipment Accum	598,122.82	0.00	38,953.03	29,385.00	607,690.85
Total Accumulated Depreciation	2,103,460.31	0.00	113,367.91	29,385.00	2,187,443.22
Governmental Activities, Capital Assets, net	3,542,020.02	0.00	313,209.02	0.00	3,855,229.04

* 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)	74,524.20	0.00	0.00
Support Services Staff (22XX)	2,514.44	0.00	0.00
Operations and Maintenance (26XX)	12,087.83	0.00	0.00
Transportation (27XX)	11,147.45	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 FY2013	113,367.91	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0031-17538657

03 Blaine County

**** Recalculated ****

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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	346,659.60	21,010.45	0.00	325,649.15	9,121.08	316,528.07
Compensated Absences	115,548.18	4,369.80	0.00	0.00	119,917.98	15,955.05	103,962.93
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	183,420.18	351,029.40	21,010.45	0.00	513,439.13	25,076.13	420,491.00

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

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