



Trustees' Financial Summary

FY2004-05

Submit ID: 0030-00214497

03 Blaine County

**** Recalculated ****

0030 Harlem Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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

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

Certification

Business Manager/Clerk Teresa Cornell

Phone #: (406) 353-2289

(Signature)

(Date)

Chair, Board of Trustees Charles Kulbeck

(Signature)

(Date)

County Superintendent Carol Elliot

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY05 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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PRC	Title	Project Type	Project Number	CFDA #
101	Medicaid - CSCT	STATE	Medicaid	
102	Johnson O'Malley (JOM)	FEDERAL	Flow Thru	15.130
103	Misc Federal Grant from other State Agency	FEDERAL	I Walk to School	unknown
106	Misc Federal Grant from other State Agency	FEDERAL	MSU-Health	unknown
123	Federal Indirect Cost Reimbursements	LOCAL		
165	Title IV Safe and Drug-Free Schools	FEDERAL	0300301605	84.186A
304	Title VII, Indian Education	FEDERAL	S060A040694	84.060
315	Title I Improving Basic Programs	FEDERAL	03003003105	84.010A
344	Title III Part A English Language Acquisition	FEDERAL	03003004105	84.365A
352	Title VIII Impact Aid 8007(b) Construction	FEDERAL	S041C030049	84.041C
356	Reading First	FEDERAL	0300303505	84.357
365	Gifted and Talented	STATE	0300301305	State
374	Title I, Part A, Improvement Grants	FEDERAL	0300302704	84.010
375	Title I, Part A, Improving Basic Programs	FEDERAL	0300303705	84.010A
395	Title V Part A	FEDERAL	0300303905	84.298
414	Bilingual Education	FEDERAL	T290U990204-03	84.003
605	Title II, Part D, Ed Technology	FEDERAL	0300306005	84.318
910	Budget Amendment			



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	152,425.52	11,491.80	53,441.91	20,626.77
02	Taxes Receivable - Real and Personal (120-149)	12,989.37	3,001.81	2,017.65	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	165,414.89	14,493.61	55,459.56	20,626.77
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	272.57	465.72		69.96
25	Deferred Revenue (680)	12,989.37	3,001.81	2,017.65	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	13,261.94	3,467.53	2,017.65	69.96
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	152,152.95	11,026.08	53,441.91	20,556.81
52	TOTAL FUND BALANCE/EQUITY	152,152.95	11,026.08	53,441.91	20,556.81
53	TOTAL LIABILITIES AND FUND BALANCE	165,414.89	14,493.61	55,459.56	20,626.77



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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)		122,703.57	35,974.71	79.65
02	Taxes Receivable - Real and Personal (120-149)				19.08
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			4,068.12	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		122,703.57	40,042.83	98.73
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		446.71	15,042.83	
25	Deferred Revenue (680)			25,000.00	19.08
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		446.71	40,042.83	19.08
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		122,256.86		79.65
52	TOTAL FUND BALANCE/EQUITY		122,256.86		79.65
53	TOTAL LIABILITIES AND FUND BALANCE		122,703.57	40,042.83	98.73



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				11,531.16
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				11,531.16
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 (961-970)				11,531.16
52	TOTAL FUND BALANCE/EQUITY				11,531.16
53	TOTAL LIABILITIES AND FUND BALANCE				11,531.16



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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)			1,069,552.26	
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)			2,890.00	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,072,442.26	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			12,215.11	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			12,215.11	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			1,060,227.15	
52	TOTAL FUND BALANCE/EQUITY			1,060,227.15	
53	TOTAL LIABILITIES AND FUND BALANCE			1,072,442.26	



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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)				25.66
02	Taxes Receivable - Real and Personal (120-149)				152.23
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				177.89
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				152.23
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				152.23
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				25.66
52	TOTAL FUND BALANCE/EQUITY				25.66
53	TOTAL LIABILITIES AND FUND BALANCE				177.89



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		517.83		
02	Taxes Receivable - Real and Personal (120-149)		175.48		
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		693.31		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		175.48		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		175.48		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		517.83		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		517.83		
53	TOTAL LIABILITIES AND FUND BALANCE		693.31		



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (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)				
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 CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (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)				
48	Fund Balance for Budget (961-970)				
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		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (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)				
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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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (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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01 - General Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	108,732.34	113,225.53
1130	Tax Title and Property Sales	0.00	852.02
1190	Penalties and Interest on Taxes	702.77	1,670.63
1510	Interest Earnings	932.52	2,941.02
1900	Other Revenue from Local Sources	15.95	4.60
3110	Direct State Aid	801,472.05	800,540.96
3115	State Spec Ed Allowable Cost Pymt to Districts	61,417.34	79,154.87
3120	State Guaranteed Tax Base Aid	512,560.72	515,181.60
3440	State HB20/SB417 Prop Tax Reimb	2,805.63	2,265.02
3444	State School Block Grant	35,043.14	35,309.47
3460	Montana Oil and Gas Tax	0.00	818.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,523,682.46	1,551,963.97

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	1,043,396.50	1015905.92
2XX	Personal Services - Employee Benefits	90,444.26	174141.73
21XX	Support Services - Students		
1XX	Personal Services - Salaries	94,179.97	41846.28
2XX	Personal Services - Employee Benefits	11,418.34	5940.66
222X	Educational Media Services		
1XX	Personal Services - Salaries	28,191.50	34483.78
2XX	Personal Services - Employee Benefits	4,409.02	8063.53
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	23,792.50	44255.70
2XX	Personal Services - Employee Benefits	3,352.51	3704.66
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	3,335.70	29417.46
2XX	Personal Services - Employee Benefits	15.94	6464.04
6XX	Supplies and Materials	507.97	.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	22,128.62	20320.38
2XX	Personal Services - Employee Benefits	6,420.81	6030.07
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	49,903.31	7640.68
2XX	Personal Services - Employee Benefits	10,597.94	2273.18



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01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	48,423.31	44261.51
		2XX	Personal Services - Employee Benefits	5,625.91	3462.19
		5XX	Other Purchased Services	0.00	147.15
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	14,991.00	15442.20
		2XX	Personal Services - Employee Benefits	1,457.90	1475.38
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	22,729.00	26964.15
		2XX	Personal Services - Employee Benefits	3,609.31	4591.15
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	6705.00
		2XX	Personal Services - Employee Benefits	0.00	733.10
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	9403.74
		2XX	Personal Services - Employee Benefits	0.00	23.61
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	0.00	33006.67
		2XX	Personal Services - Employee Benefits	0.00	152.45
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	17,475.58	3500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,506,406.90</u>	<u>1,550,356.37</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						150,545.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,551,963.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,550,356.37	(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)						152,152.95	(5)



Trustees' Financial Summary

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**** Recalculated ****

0030 Harlem Elem

10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	17,856.35	23,183.83
1130	Tax Title and Property Sales	0.00	175.50
1190	Penalties and Interest on Taxes	157.39	290.55
1510	Interest Earnings	42.70	42.92
2220	County On-Schedule Trans Reimb	37,696.38	37,468.48
3210	State On-Schedule Trans Reimb	37,696.40	37,444.12
3440	State HB20/SB417 Prop Tax Reimb	222.00	235.62
3444	State School Block Grant	3,035.29	3,058.36
3460	Montana Oil and Gas Tax	0.00	168.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>96,706.51</u>	<u>102,067.92</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	4,550.00	4550.00
2XX	Personal Services - Employee Benefits	9.49	20.21
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,696.75	2844.85
2XX	Personal Services - Employee Benefits	848.37	844.22
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	59,698.52	60375.83
2XX	Personal Services - Employee Benefits	7,478.25	6412.36
3XX	Purchased Professional and Technical Services	853.00	1224.40
4XX	Purchased Property Services	1,486.49	2681.27
5XX	Other Purchased Services	20,920.15	4540.87
6XX	Supplies and Materials	15,179.37	20712.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>113,720.39</u>	<u>104,206.51</u>



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**** Recalculated ****

0030 Harlem Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						13,164.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						102,067.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						104,206.51	(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)						11,026.08	(5)



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0030 Harlem Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	24,697.90	18,691.51
1130 Tax Title and Property Sales	0.00	140.17
1190 Penalties and Interest on Taxes	86.20	216.57
1510 Interest Earnings	110.87	857.23
3440 State HB20/SB417 Prop Tax Reimb	1,632.19	1,227.21
3445 State Combined Fund School Block Grant	5,577.05	5,619.44
3460 Montana Oil and Gas Tax	0.00	134.62

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>32,104.21</u>	<u>26,886.75</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	36,400.88	.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>36,400.88</u>	<u>0.00</u>
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Schedule of Changes Worksheet

Beginning Fund Balance		26,555.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26,886.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		53,441.91	(5)



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**** Recalculated ****

0030 Harlem Elem

12 - School Food Services Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	31.59	166.75
1611	National School Lunch Program	27,518.48	27,015.35
3220	State Food Services Match	337.78	0.00
4550	Federal Child Nutrition	177,953.97	181,914.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>205,841.82</u>	<u>209,096.68</u>

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

PRC Program Function Object		2004 Value	2005 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	120,475.57	127,840.30
	2XX Personal Services - Employee Benefits	31,699.07	34,088.36
	4XX Purchased Property Services	24.19	98.00
	6XX Supplies and Materials	47,450.42	41,635.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>199,649.25</u>	<u>203,661.98</u>

Schedule of Changes Worksheet

Beginning Fund Balance		15,122.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		209,096.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		203,661.98	(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)		20,556.81	(5)



Trustees' Financial Summary

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0030 Harlem Elem

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	759.29	2,775.43
2240 County Retirement Distribution	335,122.12	271,343.09
910 Budget Amendment		
2240 County Retirement Distribution	0.00	53,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>335,881.41</u>	<u>327,618.52</u>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	172,500.49	132022.33
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	15,784.18	17839.04
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	342.39
222X Educational Media Services		
2XX Personal Services - Employee Benefits	14,312.32	15213.66
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,819.38	7768.92
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	14,318.20	23255.61
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,845.80	8939.43
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	14,626.08	18003.07
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	10,507.94	10487.95
4XXX Facilities Acquisition and Construction Services		
2XX Personal Services - Employee Benefits	2,303.77	2083.56
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,368.65	14713.58
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,301.18	2376.63
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	5,300.00	4566.00



Trustees' Financial Summary

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**** Recalculated ****

0030 Harlem Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
280	Special Education - Local and State				
	62XX		Resources Transferred to Other School Districts or Cooper		
391	State Career & Technical Ed Entitlement - Agriculture				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	411.98	931.12
394	State Career & Technical Ed Entitlement - Family & Cons				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	1,218.58	1271.09
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	1,704.75	1801.89
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	1,518.03	.00
610	Adult Continuing Education Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	4.84	25.40
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	803.65	482.67
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	5,321.50	4672.00
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	17,861.04	18222.23
910	Budget Amendment				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	0.00	53500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>312,832.36</u>	<u>338,518.57</u>



Trustees' Financial Summary

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**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						133,156.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						327,618.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						338,518.57	(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)						122,256.86	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
101 Medicaid - CSCT	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	230,232.68
102 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	279.76
103 Misc Federal Grant from other State Agency	
3290 State - Other State Grants	500.00
106 Misc Federal Grant from other State Agency	
3290 State - Other State Grants	300.00
123 Federal Indirect Cost Reimbursements	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	13,606.46
165 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	9,128.00
304 Title VII, Indian Education	
4130 Title VII Indian Education	121,671.69
315 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	196,459.00
344 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	16,719.88
352 Title VIII Impact Aid 8007(b) Construction	
4100 Federal Miscellaneous Grants - Direct from Feds	46,861.00
356 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	20,200.00
365 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	917.00
374 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	8,948.00
375 Title I, Part A, Improving Basic Programs	
4220 Title I, Part A, Improvement Grants	11,250.00
395 Title V Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	79,186.00
4350 Title V, Part A, Innovative Programs	5,145.00
395 Subtotal	84,331.00
414 Bilingual Education	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	38,586.07
605 Title II, Part D, Ed Technology	



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
4310 Title II, Part D, Educational Technology	10,380.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	810,370.54

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

PRC Program Function Object	2005 Value
101 Medicaid - CSCT	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	230232.68
102 Johnson O'Malley (JOM)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	29.96
6XX Supplies and Materials	249.80
102 Subtotal	279.76
103 Misc Federal Grant from other State Agency	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	500.00
106 Misc Federal Grant from other State Agency	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	300.00
123 Federal Indirect Cost Reimbursements	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
1XX Personal Services - Salaries	4209.12
2XX Personal Services - Employee Benefits	351.95
5XX Other Purchased Services	7961.00
6XX Supplies and Materials	1084.39
123 Subtotal	13,606.46



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
165 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Techical Services	5146.75
5XX Other Purchased Services	1794.60
6XX Supplies and Materials	1960.03
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	226.62
	9,128.00
165 Subtotal	
304 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	59256.27
2XX Personal Services - Employee Benefits	14540.84
3XX Purchased Professional and Techical Services	13343.12
5XX Other Purchased Services	15375.71
6XX Supplies and Materials	15502.26
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	3653.49
	121,671.69
304 Subtotal	
315 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	145364.47
2XX Personal Services - Employee Benefits	41095.07
6XX Supplies and Materials	981.51
221X Improvement of Instruction Services	
5XX Other Purchased Services	9017.95
	196,459.00
315 Subtotal	
344 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
1XX Personal Services - Salaries	11387.03
2XX Personal Services - Employee Benefits	5113.82



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
432 Title III, Part A, English Language Acquisition & Language 1XXX Instruction 6XX Supplies and Materials	219.03
344 Subtotal	16,719.88
352 Title VIII Impact Aid 8007(b) Construction	
410 Miscellaneous Federal Grants Direct from Feds 4XXX Facilities Acquisition and Construction Services 7XX Property and Equipment Acquisition	46861.00
356 Reading First	
423 Title I, Part B, Subpart 1, Reading First 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 5XX Other Purchased Services 6XX Supplies and Materials 62XX Resources Transferred to Other School Districts or Cooper 940 Indirect Costs	3956.60 259.60 14460.09 946.46 577.25
356 Subtotal	20,200.00
365 Gifted and Talented	
360 State Gifted & Talented Reimbursement 1XXX Instruction 6XX Supplies and Materials	917.00
374 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants 1XXX Instruction 6XX Supplies and Materials 221X Improvement of Instruction Services 5XX Other Purchased Services	3578.00 5370.00
374 Subtotal	8,948.00
375 Title I, Part A, Improving Basic Programs	
422 Title I, Part A, Improvement Grants 1XXX Instruction 1XX Personal Services - Salaries	116.27



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
2XX Personal Services - Employee Benefits	9.73
6XX Supplies and Materials	10195.99
221X Improvement of Instruction Services	
5XX Other Purchased Services	928.01
	11,250.00
375 Subtotal	
395 Title V Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	57964.83
2XX Personal Services - Employee Benefits	21221.17
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4551.60
2XX Personal Services - Employee Benefits	593.40
	84,331.00
395 Subtotal	
414 Bilingual Education	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
1XX Personal Services - Salaries	28634.92
2XX Personal Services - Employee Benefits	9951.15
	38,586.07
414 Subtotal	
605 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	1589.50
2XX Personal Services - Employee Benefits	1229.79
6XX Supplies and Materials	7560.71
	10,380.00
605 Subtotal	



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15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	810,370.54
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Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	810,370.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	810,370.54	(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
101 Medicaid - CSCT	230,232.68	230,232.68	0.00
102 Johnson O'Malley (JOM)	279.76	279.76	0.00
103 Misc Federal Grant from other State Agency	500.00	500.00	0.00
106 Misc Federal Grant from other State Agency	300.00	300.00	0.00
123 Federal Indirect Cost Reimbursements	13,606.46	13,606.46	0.00
165 Title IV Safe and Drug-Free Schools	9,128.00	9,128.00	0.00
304 Title VII, Indian Education	121,671.69	121,671.69	0.00
315 Title I Improving Basic Programs	196,459.00	196,459.00	0.00
344 Title III Part A English Language Acquisition	16,719.88	16,719.88	0.00
352 Title VIII Impact Aid 8007(b) Construction	46,861.00	46,861.00	0.00
356 Reading First	20,200.00	20,200.00	0.00
365 Gifted and Talented	917.00	917.00	0.00
374 Title I, Part A, Improvement Grants	8,948.00	8,948.00	0.00
375 Title I, Part A, Improving Basic Programs	11,250.00	11,250.00	0.00
395 Title V Part A	84,331.00	84,331.00	0.00
414 Bilingual Education	38,586.07	38,586.07	0.00
605 Title II, Part D, Ed Technology	10,380.00	10,380.00	0.00
Total	810,370.54	810,370.54	.00



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17 - Adult Education Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	0.00	0.21
1190 Penalties and Interest on Taxes	0.00	0.23
1340 Fees for Adult Education	50.00	280.00
1510 Interest Earnings	0.00	1.93
3440 State HB20/SB417 Prop Tax Reimb	14.42	11.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64.42	293.91

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

PRC Program Function Object	2004 Value	2005 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	61.43	229.13
2XX Personal Services - Employee Benefits	0.18	1.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	61.61	230.15

Schedule of Changes Worksheet

Beginning Fund Balance	15.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	293.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	230.15	(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)	79.65	(5)



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21 - Compensated Absence Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	17.15	383.34
5300	Operating Transfers from Other Funds	17,475.58	3,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17,492.73</u>	<u>3,883.34</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	0.00	342.44
	2XX Personal Services - Employee Benefits	0.00	1.52
25XX	Support Services - Business		
	1XX Personal Services - Salaries	6,782.98	.00
26XX	Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	0.00	11237.48
	2XX Personal Services - Employee Benefits	0.00	50.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>6,782.98</u>	<u>11,632.09</u>

Schedule of Changes Worksheet

Beginning Fund Balance		19,279.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,883.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		11,632.09	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		11,531.16	(5)



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26 - Impact Aid Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	17,770.25	25,780.38
1900	Other Revenue from Local Sources	0.00	288.46
4820	Federal Impact Aid - Title VIII	1,458,886.41	1,569,874.44
5200	Sale or Compensation for Loss of Assets	0.00	34,601.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,476,656.66	1,630,544.28

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	83,947.55	115138.56
2XX	Personal Services - Employee Benefits	126,912.31	66229.47
3XX	Purchased Professional and Technical Services	547.70	193.52
4XX	Purchased Property Services	1,265.00	225.57
5XX	Other Purchased Services	1,548.22	970.99
6XX	Supplies and Materials	40,084.31	68789.14
810	Dues and Fees	0.00	45.97
21XX	Support Services - Students		
1XX	Personal Services - Salaries	9,649.87	75321.97
2XX	Personal Services - Employee Benefits	1,152.72	8306.05
3XX	Purchased Professional and Technical Services	1,902.48	4816.84
4XX	Purchased Property Services	194.18	515.60
5XX	Other Purchased Services	929.83	315.22
6XX	Supplies and Materials	6,625.18	7078.49
810	Dues and Fees	0.00	58.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	0.00	4434.05
2XX	Personal Services - Employee Benefits	0.00	19.35
5XX	Other Purchased Services	1,224.23	2511.58
6XX	Supplies and Materials	0.00	933.80
222X	Educational Media Services		
1XX	Personal Services - Salaries	67,860.01	68506.28
2XX	Personal Services - Employee Benefits	13,459.96	12132.76
4XX	Purchased Property Services	326.12	930.91
5XX	Other Purchased Services	292.50	463.54
6XX	Supplies and Materials	32,816.42	45169.97
7XX	Property and Equipment Acquisition	0.00	6300.00
810	Dues and Fees	48.00	.00



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**** Recalculated ****

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
23XX	Support Services - General Administration				
	1XX	Personal Services - Salaries		22,508.62	2708.34
	2XX	Personal Services - Employee Benefits		77.64	11.69
	3XX	Purchased Professional and Technical Services		5,680.00	4706.91
	5XX	Other Purchased Services		20,018.34	21653.57
	6XX	Supplies and Materials		5,674.22	4595.02
	810	Dues and Fees		9,884.74	9237.16
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		93,056.97	127264.56
	2XX	Personal Services - Employee Benefits		15,061.34	21852.97
	3XX	Purchased Professional and Technical Services		1,200.00	.00
	4XX	Purchased Property Services		2,755.63	4647.44
	5XX	Other Purchased Services		2,390.64	2417.45
	6XX	Supplies and Materials		12,622.24	10664.49
	810	Dues and Fees		154.00	644.20
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		37,689.27	39314.00
	2XX	Personal Services - Employee Benefits		9,187.30	10374.07
	3XX	Purchased Professional and Technical Services		5,872.79	6060.58
	4XX	Purchased Property Services		6,532.34	7179.28
	5XX	Other Purchased Services		28,404.85	35089.88
	6XX	Supplies and Materials		9,068.63	18505.30
	810	Dues and Fees		83.25	60.00
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		58,130.09	115147.47
	2XX	Personal Services - Employee Benefits		5,865.19	21414.49
	3XX	Purchased Professional and Technical Services		52.00	.00
	4XX	Purchased Property Services		118,990.99	184086.83
	5XX	Other Purchased Services		2,507.40	2755.40
	6XX	Supplies and Materials		26,208.03	30596.51
	7XX	Property and Equipment Acquisition		5,088.00	.00
27XX	Student Transportation Services				
	1XX	Personal Services - Salaries		15,338.90	17888.28
	2XX	Personal Services - Employee Benefits		820.26	2845.90
	4XX	Purchased Property Services		2,401.62	6272.52
	5XX	Other Purchased Services		12,876.00	3721.77
	6XX	Supplies and Materials		4,378.47	1344.51
4XXX	Facilities Acquisition and Construction Services				
	1XX	Personal Services - Salaries		26,077.96	25023.19
	2XX	Personal Services - Employee Benefits		472.27	1033.12
	4XX	Purchased Property Services		0.00	57939.36



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	2,123,499.56	541395.01
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	50,288.37	52426.67
		2XX	Personal Services - Employee Benefits	14,349.58	7371.74
		5XX	Other Purchased Services	716.01	221.45
		6XX	Supplies and Materials	1,867.29	965.82
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	5,424.47	5689.46
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		4XX	Purchased Property Services	514.27	902.52
		6XX	Supplies and Materials	2,368.49	1778.73
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	1217.81
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	8,724.90	.00
		2XX	Personal Services - Employee Benefits	45.72	8.23
		3XX	Purchased Professional and Technical Services	675.00	.00
		5XX	Other Purchased Services	4,310.21	3500.00
		6XX	Supplies and Materials	554.02	555.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	38,370.51	.00
		2XX	Personal Services - Employee Benefits	105.00	.00
		3XX	Purchased Professional and Technical Services	160.00	50.00
		4XX	Purchased Property Services	373.59	464.65
		5XX	Other Purchased Services	11,990.61	12090.93
		6XX	Supplies and Materials	13,624.10	9195.63
		810	Dues and Fees	0.00	70.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	8,531.56	4660.14
		2XX	Personal Services - Employee Benefits	708.32	1040.15
		4XX	Purchased Property Services	383.30	2160.61



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
910	Food Services				
	31XX	Food Services			
		5XX	Other Purchased Services	0.00	662.80
		6XX	Supplies and Materials	69,730.50	88853.96
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	154384.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,315,231.96</u>	<u>2,176,129.20</u>

Schedule of Changes Worksheet

Beginning Fund Balance					1,605,812.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,630,544.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,176,129.20	(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)					1,060,227.15	(5)



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28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	18.54	66.55
3281 State Technology Aid	0.00	7,828.13
4650 Federal Miscellaneous Grants from OPI	4,297.96	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,316.50	7,894.68

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	357.54	12210.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	357.54	12,210.97

Schedule of Changes Worksheet

Beginning Fund Balance	4,316.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,894.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,210.97	(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)



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50 - Debt Service Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	11.33	15.63
1190	Penalties and Interest on Taxes	4.39	10.29
1510	Interest Earnings	1.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17.08</u>	<u>25.92</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
830	Special Assessments	560.00	9.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>560.00</u>	<u>9.60</u>

Schedule of Changes Worksheet

Beginning Fund Balance				9.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				25.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				9.60	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				25.66	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	0.00	0.56
1190 Penalties and Interest on Taxes	0.00	0.01
1510 Interest Earnings	8.28	6.56
3440 State HB20/SB417 Prop Tax Reimb	639.56	511.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	647.84	518.77

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	320.91
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	1,327.96	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,327.96	320.91

Schedule of Changes Worksheet

Beginning Fund Balance	319.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	518.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	320.91	(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)	517.83	(5)



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Fund	Account	Description	2004 Value	2005 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	0.00	83,711.33
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	26,964.15
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	0.00	1,349,815.40
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	48,938.70
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	1,646.30
XX	XXX 26XX	41X Energy Utility Services	81,854.71	107,093.95
XX	XXX 4XXX	710 Land	3,589.80	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	7,330.83
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	2,541,660.76	580,925.18
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	51,730.35
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	51,730.35

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,240.79
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	74,490.83
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	131,463.57
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	44,261.51	0.00	0.00	52,426.67
280	1XXX	2XX	3,462.19	0.00	0.00	7,371.74
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	147.15	0.00	0.00	221.45
280	1XXX	6XX	0.00	0.00	0.00	965.82
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	15,442.20	0.00	0.00	0.00
280	21XX	2XX	1,475.38	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	5,689.46
Totals			64,788.43	0.00	0.00	66,675.14 131,463.57



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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 FY05.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	26,989.80	0.00	0.00	26,989.80
Buildings	2,229,597.32	3,270,744.06	0.00	5,500,341.38
Machinery And Equipment	655,228.35	63,322.00	5,000.00	713,550.35
Construction in Progress	2,506,377.65	7,330.83	2,506,377.65	7,330.83
Totals at historical cost	5,418,193.12	3,341,396.89	2,511,377.65	6,248,212.36
Less Accumulated depreciation for:				
Building Accum	729,550.13	76,200.71	0.00	805,750.84
Machinery And Equipment Accum	405,895.65	31,884.26	5,000.00	432,779.91
Total accumulated depreciation	1,135,445.78	108,084.97	5,000.00	1,238,530.75
Governmental activities, capital assets, net	4,282,747.34	3,233,311.92	2,506,377.65	5,009,681.61

* 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 FY2005	Governmental Activities	Business-Type Activities
Instruction (1XXX)	75,114.89	0.00
Support Services Staff (22XX)	1,311.52	0.00
Operations and Maintenance (26XX)	1,791.17	0.00
Transportation (27XX)	19,344.18	0.00
Food Service (31XX)	2,249.34	0.00
Unallocated	8,273.87	0.00
Total Depreciation for FY2005	108,084.97	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
Governmental Activities *							
Compensated Absences	178,572.99	0.00	0.00	41,672.78	136,900.21	0.00	136,900.21
Total Governmental Activity							
Long-Term Liabilities	178,572.99	0.00	0.00	41,672.78	136,900.21	0.00	136,900.21

* 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.