



# Trustees' Financial Summary

FY2004-05

Submit ID: 0031-35043944

03 Blaine County

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

0031 Harlem H S

**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 #  |
|-----|---|--------------|-------------------|---------|
| 104 | Title VI,Part B,Subpart 1,Small Rural     | FEDERAL      | S358A033737       | 84.358A |
| 105 | Title VI,Part B,Subpart 1,Small Rural     | FEDERAL      | S358A043737       | 84.358A |
| 123 | Indirect Cost Recovery                    | LOCAL        |                   |         |
| 277 | IDEA-B (Trans from Coop)                  | FEDERAL      | Sub-Grant         | 84.027A |
| 310 | Vo Ed Agriculture                         | STATE        | 01-81-0304-40-460 | State   |
| 315 | Title I, Part A, Improving Basic Programs | FEDERAL      | 0300303105        | 84.010A |
| 329 | Jobs for Montana Graduates                | STATE        | 3-007             | State   |
| 340 | Vo Ed Family & Consumer Science           | STATE        | 01-81-0304-20-025 | State   |
| 350 | Vo Ed Tech Ed/Industrial Arts             | STATE        | 01-81-0304-21-026 | State   |
| 360 | Vo Ed Business/Marketing                  | STATE        | 01-81-0304-07-024 | State   |
| 375 | Title I, Part A, Improvement Grants       | FEDERAL      | 0300303705        | 84.010  |
| 414 | Bilingual Education                       | FEDERAL      | T288S010449-03    | 84.003  |
| 474 | GEAR UP                                   | FEDERAL      | 600-022 Summer    | 84.334  |
| 475 | GEAR UP                                   | FEDERAL      | 600-022           | 84.334  |
| 825 | Vo Ed Carl Perkins Basic Grant            | FEDERAL      | 0300318105BG      | 84.048A |
| 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) |
|---------------------------------------|--|-------------------|------------------|----------------------------|--------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                   |                  |                            |                                |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 124,013.76        | 7,498.43         | 17,170.43                  |                                |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 8,523.33          | 1,490.55         | 629.57                     |                                |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                   |                  |                            |                                |
| 04                                    | Receivables from Other Funds (160-179)                   |                   |                  |                            |                                |
| 05                                    | Due From Other Governments (180)                         |                   |                  |                            |                                |
| 06                                    | Other Current Assets (190-210)                           |                   |                  |                            |                                |
| 07                                    | Inventories (220 & 230)                                  |                   |                  |                            |                                |
| 08                                    | Prepaid Expenses (240)                                   |                   |                  |                            |                                |
| 09                                    | Deposits (250)   |                   |                  |                            |                                |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | <b>132,537.09</b> | <b>8,988.98</b>  | <b>17,800.00</b>           |                                |
| <b>LIABILITIES</b>                    |  |                   |                  |                            |                                |
| 21                                    | Payable to Other Funds (601-606)                         |                   |                  |                            |                                |
| 22                                    | Due to Other Governments (611)                           |                   |                  |                            |                                |
| 24                                    | Other Current Liabilities (621-679)                      |                   | 238.40           |                            |                                |
| 25                                    | Deferred Revenue (680)                                   | 8,523.33          | 1,490.55         | 629.57                     |                                |
| 26                                    | Other Liabilities (690-699)                              |                   |                  |                            |                                |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | <b>8,523.33</b>   | <b>1,728.95</b>  | <b>629.57</b>              |                                |
| <b>FUND BALANCE/EQUITY</b>            |  |                   |                  |                            |                                |
| 36                                    | Reserve for Inventories (951)                            |                   |                  |                            |                                |
| 37                                    | Reserve for Encumbrances (953)                           |                   |                  |                            |                                |
| 48                                    | Fund Balance for Budget (961-970)                        | 124,013.76        | 7,260.03         | 17,170.43                  |                                |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | <b>124,013.76</b> | <b>7,260.03</b>  | <b>17,170.43</b>           |                                |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | <b>132,537.09</b> | <b>8,988.98</b>  | <b>17,800.00</b>           |                                |



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| ASSETS, LIABILITIES, AND FUND BALANCE |  | TUITION FUND (13) | RETIREMENT FUND (14) | MISCELLANEOUS PROGRAMS FUND (15) | ADULT EDUCATION FUND (17) |
|---------------------------------------|--|-------------------|----------------------|----------------------------------|---------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                   |                      |                                  |                           |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                   | 66,268.31            | -7,177.20                        | 66.83                     |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                   |                      |                                  | 29.75                     |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                   |                      |                                  |                           |
| 04                                    | Receivables from Other Funds (160-179)                   |                   |                      |                                  |                           |
| 05                                    | Due From Other Governments (180)                         |                   |                      | 11,500.00                        |                           |
| 06                                    | Other Current Assets (190-210)                           |                   |                      |                                  |                           |
| 07                                    | Inventories (220 & 230)                                  |                   |                      |                                  |                           |
| 08                                    | Prepaid Expenses (240)                                   |                   |                      |                                  |                           |
| 09                                    | Deposits (250)   |                   |                      |                                  |                           |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                   | 66,268.31            | 4,322.80                         | 96.58                     |
| <b>LIABILITIES</b>                    |  |                   |                      |                                  |                           |
| 21                                    | Payable to Other Funds (601-606)                         |                   |                      |                                  |                           |
| 22                                    | Due to Other Governments (611)                           |                   |                      |                                  |                           |
| 24                                    | Other Current Liabilities (621-679)                      |                   | 976.86               |                                  |                           |
| 25                                    | Deferred Revenue (680)                                   |                   |                      | 4,322.80                         | 29.75                     |
| 26                                    | Other Liabilities (690-699)                              |                   |                      |                                  |                           |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                   | 976.86               | 4,322.80                         | 29.75                     |
| <b>FUND BALANCE/EQUITY</b>            |  |                   |                      |                                  |                           |
| 36                                    | Reserve for Inventories (951)                            |                   |                      |                                  |                           |
| 37                                    | Reserve for Encumbrances (953)                           |                   |                      |                                  |                           |
| 48                                    | Fund Balance for Budget (961-970)                        |                   | 65,291.45            |                                  | 66.83                     |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                   | 65,291.45            |                                  | 66.83                     |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                   | 66,268.31            | 4,322.80                         | 96.58                     |



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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) |
|---------------------------------------|--|-----------------------------|-------------------------|----------------------------------|---|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                             |                         |                                  |   |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 2,708.70                    |                         |                                  | 5,794.51                                |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                             |                         |                                  |   |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                             |                         |                                  |   |
| 04                                    | Receivables from Other Funds (160-179)                   |                             |                         |                                  |   |
| 05                                    | Due From Other Governments (180)                         | 3,485.00                    |                         |                                  |   |
| 06                                    | Other Current Assets (190-210)                           |                             |                         |                                  |   |
| 07                                    | Inventories (220 & 230)                                  |                             |                         |                                  |   |
| 08                                    | Prepaid Expenses (240)                                   |                             |                         |                                  |   |
| 09                                    | Deposits (250)   |                             |                         |                                  |   |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | <b>6,193.70</b>             |                         |                                  | <b>5,794.51</b>                         |
| <b>LIABILITIES</b>                    |  |                             |                         |                                  |   |
| 21                                    | Payable to Other Funds (601-606)                         |                             |                         |                                  |   |
| 22                                    | Due to Other Governments (611)                           |                             |                         |                                  |   |
| 24                                    | Other Current Liabilities (621-679)                      |                             |                         |                                  |   |
| 25                                    | Deferred Revenue (680)                                   |                             |                         |                                  |   |
| 26                                    | Other Liabilities (690-699)                              |                             |                         |                                  |   |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                             |                         |                                  |   |
| <b>FUND BALANCE/EQUITY</b>            |  |                             |                         |                                  |   |
| 36                                    | Reserve for Inventories (951)                            |                             |                         |                                  |   |
| 37                                    | Reserve for Encumbrances (953)                           |                             |                         |                                  |   |
| 48                                    | Fund Balance for Budget (961-970)                        | 6,193.70                    |                         |                                  | 5,794.51                                |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | <b>6,193.70</b>             |                         |                                  | <b>5,794.51</b>                         |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | <b>6,193.70</b>             |                         |                                  | <b>5,794.51</b>                         |



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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) |
|---------------------------------------|--|-----------------------------------|-------------------------------|----------------------|------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                                   |                               |                      |                              |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                                   |                               | 533,612.88           |                              |
| 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)                                   |                                   |                               | 3,747.50             |                              |
| 09                                    | Deposits (250)   |                                   |                               |                      |                              |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                                   |                               | 537,360.38           |                              |
| <b>LIABILITIES</b>                    |  |                                   |                               |                      |                              |
| 21                                    | Payable to Other Funds (601-606)                         |                                   |                               |                      |                              |
| 22                                    | Due to Other Governments (611)                           |                                   |                               |                      |                              |
| 24                                    | Other Current Liabilities (621-679)                      |                                   |                               | 11,392.08            |                              |
| 25                                    | Deferred Revenue (680)                                   |                                   |                               |                      |                              |
| 26                                    | Other Liabilities (690-699)                              |                                   |                               |                      |                              |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                                   |                               | 11,392.08            |                              |
| <b>FUND BALANCE/EQUITY</b>            |  |                                   |                               |                      |                              |
| 36                                    | Reserve for Inventories (951)                            |                                   |                               |                      |                              |
| 37                                    | Reserve for Encumbrances (953)                           |                                   |                               |                      |                              |
| 48                                    | Fund Balance for Budget (961-970)                        |                                   |                               | 525,968.30           |                              |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                                   |                               | 525,968.30           |                              |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                                   |                               | 537,360.38           |                              |



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| ASSETS, LIABILITIES, AND FUND BALANCE |  | TECHNOLOGY FUND (28) | FLEXIBILITY FUND (29) | PERMANENT ENDOWMENT FUND (45) | DEBT SERVICE FUND (50) |
|---------------------------------------|--|----------------------|-----------------------|-------------------------------|------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                      |                       |                               |                        |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 31.49                |                       |                               | 49.50                  |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                      |                       |                               | 188.16                 |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                      |                       |                               |                        |
| 04                                    | Receivables from Other Funds (160-179)                   |                      |                       |                               |                        |
| 05                                    | Due From Other Governments (180)                         |                      |                       |                               |                        |
| 06                                    | Other Current Assets (190-210)                           |                      |                       |                               |                        |
| 07                                    | Inventories (220 & 230)                                  |                      |                       |                               |                        |
| 08                                    | Prepaid Expenses (240)                                   |                      |                       |                               |                        |
| 09                                    | Deposits (250)   |                      |                       |                               |                        |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | <b>31.49</b>         |                       |                               | <b>237.66</b>          |
| <b>LIABILITIES</b>                    |  |                      |                       |                               |                        |
| 21                                    | Payable to Other Funds (601-606)                         |                      |                       |                               |                        |
| 22                                    | Due to Other Governments (611)                           |                      |                       |                               |                        |
| 24                                    | Other Current Liabilities (621-679)                      |                      |                       |                               |                        |
| 25                                    | Deferred Revenue (680)                                   |                      |                       |                               | 188.16                 |
| 26                                    | Other Liabilities (690-699)                              |                      |                       |                               |                        |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                      |                       |                               | <b>188.16</b>          |
| <b>FUND BALANCE/EQUITY</b>            |  |                      |                       |                               |                        |
| 36                                    | Reserve for Inventories (951)                            |                      |                       |                               |                        |
| 37                                    | Reserve for Encumbrances (953)                           |                      |                       |                               |                        |
| 38                                    | Reserve for Endowments (954)                             |                      |                       |                               |                        |
| 48                                    | Fund Balance for Budget (961-970)                        | 31.49                |                       |                               | 49.50                  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | <b>31.49</b>         |                       |                               | <b>49.50</b>           |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | <b>31.49</b>         |                       |                               | <b>237.66</b>          |



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| ASSETS, LIABILITIES, AND FUND BALANCE |  | BUILDING FUND (60) | BUILDING RESERVE FUND (61) | DAYCARE/PRESCHOOL FUND (70) | INDUSTRIAL ARTS FUND (71) |
|---------------------------------------|--|--------------------|----------------------------|-----------------------------|---------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                    |                            |                             |                           |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                    | 2,806.68                   |                             |                           |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                    | 255.78                     |                             |                           |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                    |                            |                             |                           |
| 04                                    | Receivables from Other Funds (160-179)                   |                    |                            |                             |                           |
| 05                                    | Due From Other Governments (180)                         |                    |                            |                             |                           |
| 06                                    | Other Current Assets (190-210)                           |                    |                            |                             |                           |
| 07                                    | Inventories (220 & 230)                                  |                    |                            |                             |                           |
| 08                                    | Prepaid Expenses (240)                                   |                    |                            |                             |                           |
| 09                                    | Deposits (250)   |                    |                            |                             |                           |
| 10                                    | Land and Land Improvements (311-322)                     |                    |                            |                             |                           |
| 11                                    | Buildings and Building Improvements (331 & 332)          |                    |                            |                             |                           |
| 12                                    | Machinery and Equipment (341 & 342)                      |                    |                            |                             |                           |
| 13                                    | Construction Work in Progress (351)                      |                    |                            |                             |                           |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                    | 3,062.46                   |                             |                           |
| <b>LIABILITIES</b>                    |  |                    |                            |                             |                           |
| 21                                    | Payable to Other Funds (601-606)                         |                    |                            |                             |                           |
| 22                                    | Due to Other Governments (611)                           |                    |                            |                             |                           |
| 24                                    | Other Current Liabilities (621-679)                      |                    |                            |                             |                           |
| 25                                    | Deferred Revenue (680)                                   |                    | 255.78                     |                             |                           |
| 26                                    | Other Liabilities (690-699)                              |                    |                            |                             |                           |
| 28                                    | Notes Payable - Noncurrent (720)                         |                    |                            |                             |                           |
| 29                                    | Lease Obligations Payable (730)                          |                    |                            |                             |                           |
| 31                                    | Compensated Absences Payable (760)                       |                    |                            |                             |                           |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                    | 255.78                     |                             |                           |
| <b>FUND BALANCE/EQUITY</b>            |  |                    |                            |                             |                           |
| 36                                    | Reserve for Inventories (951)                            |                    |                            |                             |                           |
| 37                                    | Reserve for Encumbrances (953)                           |                    |                            |                             |                           |
| 48                                    | Fund Balance for Budget (961-970)                        |                    | 2,806.68                   |                             |                           |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |                    |                            |                             |                           |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                    | 2,806.68                   |                             |                           |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                    | 3,062.46                   |                             |                           |



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



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| 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) |
|---------------------------------------|--|--|--|-----------------------------------|--------------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |  |  |                                   |                                      |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |  |  |                                   |                                      |
| 04                                    | Receivables from Other Funds (160-179)                   |  |  |                                   |                                      |
| 05                                    | Due From Other Governments (180)                         |  |  |                                   |                                      |
| 06                                    | Other Current Assets (190-210)                           |  |  |                                   |                                      |
| 07                                    | Inventories (220 & 230)                                  |  |  |                                   |                                      |
| 08                                    | Prepaid Expenses (240)                                   |  |  |                                   |                                      |
| 09                                    | Deposits (250)   |  |  |                                   |                                      |
| 10                                    | Land and Land Improvements (311-322)                     |  |  |                                   |                                      |
| 11                                    | Buildings and Building Improvements (331 & 332)          |  |  |                                   |                                      |
| 12                                    | Machinery and Equipment (341 & 342)                      |  |  |                                   |                                      |
| 13                                    | Construction Work in Progress (351)                      |  |  |                                   |                                      |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |  |  |                                   |                                      |
| <b>LIABILITIES</b>                    |  |  |  |                                   |                                      |
| 21                                    | Payable to Other Funds (601-606)                         |  |  |                                   |                                      |
| 22                                    | Due to Other Governments (611)                           |  |  |                                   |                                      |
| 24                                    | Other Current Liabilities (621-679)                      |  |  |                                   |                                      |
| 25                                    | Deferred Revenue (680)                                   |  |  |                                   |                                      |
| 26                                    | Other Liabilities (690-699)                              |  |  |                                   |                                      |
| 28                                    | Notes Payable - Noncurrent (720)                         |  |  |                                   |                                      |
| 29                                    | Lease Obligations Payable (730)                          |  |  |                                   |                                      |
| 31                                    | Compensated Absences Payable (760)                       |  |  |                                   |                                      |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |  |  |                                   |                                      |
| <b>FUND BALANCE/EQUITY</b>            |  |  |  |                                   |                                      |
| 37                                    | Reserve for Encumbrances (953)                           |  |  |                                   |                                      |
| 38                                    | Reserve for Endowments (954)                             |  |  |                                   |                                      |
| 48                                    | Fund Balance for Budget (961-970)                        |  |  |                                   |                                      |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |  |  |                                   |                                      |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |  |  |                                   |                                      |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |  |  |                                   |                                      |



# Trustees' Financial Summary

FY2004-05

Submit ID: 0031-35043944

**03 Blaine County**  
**0031 Harlem H S**

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

| ASSETS, LIABILITIES, AND FUND BALANCE |  | ENDOWMENT FUND (81) | INTERLOCAL AGREEMENT FUND (82) | STUDENT EXTRA-CURRICULAR FUND (84) | MISCELLANEOUS TRUST FUND (85) |
|---------------------------------------|--|---------------------|--------------------------------|------------------------------------|-------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                     |                                |                                    |                               |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                     |                                | 35,832.32                          |                               |
| 04                                    | Receivables from Other Funds (160-179)                   |                     |                                |                                    |                               |
| 05                                    | Due From Other Governments (180)                         |                     |                                |                                    |                               |
| 06                                    | Other Current Assets (190-210)                           |                     |                                |                                    |                               |
| 07                                    | Inventories (220 & 230)                                  |                     |                                |                                    |                               |
| 08                                    | Prepaid Expenses (240)                                   |                     |                                |                                    |                               |
| 09                                    | Deposits (250)   |                     |                                |                                    |                               |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                     |                                | 35,832.32                          |                               |
| <b>LIABILITIES</b>                    |  |                     |                                |                                    |                               |
| 21                                    | Payable to Other Funds (601-606)                         |                     |                                |                                    |                               |
| 22                                    | Due to Other Governments (611)                           |                     |                                |                                    |                               |
| 24                                    | Other Current Liabilities (621-679)                      |                     |                                |                                    |                               |
| 25                                    | Deferred Revenue (680)                                   |                     |                                |                                    |                               |
| 26                                    | Other Liabilities (690-699)                              |                     |                                |                                    |                               |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                     |                                |                                    |                               |
| <b>FUND BALANCE/EQUITY</b>            |  |                     |                                |                                    |                               |
| 36                                    | Reserve for Inventories (951)                            |                     |                                |                                    |                               |
| 37                                    | Reserve for Encumbrances (953)                           |                     |                                |                                    |                               |
| 38                                    | Reserve for Endowments (954)                             |                     |                                |                                    |                               |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                     |                                | 35,832.32                          |                               |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                     |                                | 35,832.32                          |                               |



# Trustees' Financial Summary

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

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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) |
|---------------------------------------|--|-------------------|------------------|--|---------------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                   |                  |  |                                       |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 164,126.65        | 84,158.84        |  |                                       |
| 04                                    | Receivables from Other Funds (160-179)                   |                   |                  |  |                                       |
| 05                                    | Due From Other Governments (180)                         |                   |                  |  |                                       |
| 06                                    | Other Current Assets (190-210)                           |                   |                  |  |                                       |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 164,126.65        | 84,158.84        |  |                                       |
| <b>LIABILITIES</b>                    |  |                   |                  |  |                                       |
| 21                                    | Payable to Other Funds (601-606)                         |                   |                  |  |                                       |
| 22                                    | Due to Other Governments (611)                           |                   |                  |  |                                       |
| 23                                    | Warrants Payable (620)                                   | 164,126.65        | 84,158.84        |  |                                       |
| 24                                    | Other Current Liabilities (621-679)                      |                   |                  |  |                                       |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | 164,126.65        | 84,158.84        |  |                                       |
| <b>FUND BALANCE/EQUITY</b>            |  |                   |                  |  |                                       |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                   |                  |  |                                       |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 164,126.65        | 84,158.84        |  |                                       |



# Trustees' Financial Summary

FY2004-05

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03 Blaine County

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

0031 Harlem H S

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



# Trustees' Financial Summary

FY2004-05

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03 Blaine County

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

0031 Harlem H S

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



# Trustees' Financial Summary

FY2004-05

Submit ID: 0031-35043944

**03 Blaine County**  
**0031 Harlem H S**

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

## 01 - General Fund

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

| PRC Revenue  |  | 2004 Value        | 2005 Value          |
|--|--|-------------------|---------------------|
| 1110   | District Tax Levy                              | 98,980.46         | 107,250.74          |
| 1130   | Tax Title and Property Sales                   | 0.00              | 566.26              |
| 1190   | Penalties and Interest on Taxes                | 598.20            | 1,189.36            |
| 1510   | Interest Earnings                              | 712.39            | 2,454.42            |
| 3110   | Direct State Aid                               | 516,408.37        | 555,491.37          |
| 3115   | State Spec Ed Allowable Cost Pymt to Districts | 33,909.97         | 42,579.65           |
| 3120   | State Guaranteed Tax Base Aid                  | 276,882.52        | 307,865.64          |
| 3440   | State HB20/SB417 Prop Tax Reimb                | 3,919.15          | 3,101.54            |
| 3444   | State School Block Grant                       | 37,738.23         | 38,025.04           |
| 3460   | Montana Oil and Gas Tax                        | 11,489.03         | 12,760.28           |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <b>980,638.32</b> | <b>1,071,284.30</b> |

### 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                      | 467,011.10 | 422,953.29 |
| 2XX                         | Personal Services - Employee Benefits             | 69,963.42  | 54,085.12  |
| 6XX                         | Supplies and Materials                            | 21.01      | .00        |
| 21XX                        | Support Services - Students                       |            |            |
| 1XX                         | Personal Services - Salaries                      | 48,991.38  | 74,313.28  |
| 2XX                         | Personal Services - Employee Benefits             | 7,425.76   | 11,912.85  |
| 222X                        | Educational Media Services                        |            |            |
| 1XX                         | Personal Services - Salaries                      | 2,349.30   | 30,292.08  |
| 2XX                         | Personal Services - Employee Benefits             | 0.00       | 5,775.38   |
| 6XX                         | Supplies and Materials                            | 4,437.06   | .00        |
| 23XX                        | Support Services - General Administration         |            |            |
| 1XX                         | Personal Services - Salaries                      | 15,075.50  | 28,927.68  |
| 2XX                         | Personal Services - Employee Benefits             | 2,011.41   | 2,233.40   |
| 24XX                        | Support Services - School Administration          |            |            |
| 1XX                         | Personal Services - Salaries                      | 51,612.50  | 64,960.41  |
| 2XX                         | Personal Services - Employee Benefits             | 6,265.22   | 7,764.80   |
| 6XX                         | Supplies and Materials                            | 908.39     | 558.76     |
| 810                         | Dues and Fees                                     | 442.15     | 441.70     |
| 25XX                        | Support Services - Business                       |            |            |
| 1XX                         | Personal Services - Salaries                      | 23,615.47  | 35,827.58  |
| 2XX                         | Personal Services - Employee Benefits             | 5,555.84   | 10,023.94  |



# Trustees' Financial Summary

FY2004-05

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03 Blaine County

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

0031 Harlem H S

## 01 - General 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       |   |   |            |            |
|     | 26XX  | Operation and Maintenance of Plant Services               |   |            |            |
|     |   | 1XX   | Personal Services - Salaries                              | 49,985.01  | 8430.58    |
|     |   | 2XX   | Personal Services - Employee Benefits                     | 10,207.66  | 2270.98    |
| 280 | Special Education - Local and State                     |   |   |            |            |
|     | 1XXX  | Instruction   |   |            |            |
|     |   | 1XX   | Personal Services - Salaries                              | 32,094.34  | 35932.24   |
|     |   | 2XX   | Personal Services - Employee Benefits                     | 6,595.74   | 8091.38    |
|     | 21XX  | Support Services - Students                               |   |            |            |
|     |   | 1XX   | Personal Services - Salaries                              | 9,577.58   | 10294.80   |
|     |   | 2XX   | Personal Services - Employee Benefits                     | 930.97     | 983.53     |
|     | 62XX  | Resources Transferred to Other School Districts or Cooper |   |            |            |
|     |   | 920   | Resources Transferred to Other School Districts or Cooper | 2,415.37   | .00        |
| 390 | State Career & Technical Ed Entitlement - Undistributed |   |   |            |            |
|     | 1XXX  | Instruction   |   |            |            |
|     |   | 1XX   | Personal Services - Salaries                              | 100,954.32 | 103305.69  |
|     |   | 2XX   | Personal Services - Employee Benefits                     | 18,120.06  | 18920.29   |
|     |   | 4XX   | Purchased Property Services                               | 2,839.46   | 2606.88    |
|     |   | 6XX   | Supplies and Materials                                    | 15,773.29  | 15430.75   |
| 420 | Title I, Part A, Improving Basic Programs               |   |   |            |            |
|     | 1XXX  | Instruction   |   |            |            |
|     |   | 1XX   | Personal Services - Salaries                              | 0.00       | 3366.13    |
| 710 | School Sponsored Extracurricular Activities             |   |   |            |            |
|     | 34XX  | Extracurricular - Activities                              |   |            |            |
|     |   | 1XX   | Personal Services - Salaries                              | 0.00       | 26457.21   |
|     |   | 2XX   | Personal Services - Employee Benefits                     | 0.00       | 136.94     |
| 720 | School Sponsored Athletics                              |   |   |            |            |
|     | 35XX  | Extracurricular - Athletics                               |   |            |            |
|     |   | 1XX   | Personal Services - Salaries                              | 0.00       | 67273.25   |
|     |   | 2XX   | Personal Services - Employee Benefits                     | 0.00       | 312.46     |
|     |   | 810   | Dues and Fees   | 1,000.00   | .00        |
| 910 | Food Services   |   |   |            |            |
|     | 31XX  | Food Services   |   |            |            |
|     |   | 6XX   | Supplies and Materials                                    | 1,540.33   | .00        |
| 999 | Undistributed   |   |   |            |            |
|     | 61XX  | Operating Transfers to Other Funds                        |   |            |            |
|     |   | 910   | Operating Transfers to Other Funds                        | 6,716.12   | 1100.00    |



# Trustees' Financial Summary

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

0031 Harlem H S

## 01 - General Fund

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

| PRC Program Function Object  | 2004 Value | 2005 Value   |
|--|------------|--------------|
| <b>910 Budget Amendment</b>  |            |              |
| 1XX Regular Education Programs - Elementary/Secondary                                      |            |              |
| 24XX Support Services - School Administration  |            |              |
| 1XX Personal Services - Salaries   | 5,000.00   | .00          |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 969,435.76 | 1,054,983.38 |

### Schedule of Changes Worksheet

|   |              |          |
|---|--------------|----------|
| Beginning Fund Balance  | 107,712.84   | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In                          | 1,071,284.30 | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out                        | 1,054,983.38 | (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)   | 124,013.76   | (5)      |



# Trustees' Financial Summary

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

## 10 - Transportation Fund

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

| PRC Revenue  |                                 | 2004 Value       | 2005 Value       |
|--|---------------------------------|------------------|------------------|
| 1110   | District Tax Levy               | 13,900.08        | 14,660.19        |
| 1130   | Tax Title and Property Sales    | 0.00             | 76.41            |
| 1190   | Penalties and Interest on Taxes | 144.50           | 239.49           |
| 1510   | Interest Earnings               | 40.40            | 33.73            |
| 2220   | County On-Schedule Trans Reimb  | 13,126.23        | 13,811.98        |
| 3210   | State On-Schedule Trans Reimb   | 13,126.25        | 13,844.37        |
| 3440   | State HB20/SB417 Prop Tax Reimb | 415.28           | 332.06           |
| 3444   | State School Block Grant        | 3,382.79         | 3,408.50         |
| 3460   | Montana Oil and Gas Tax         | 2,289.12         | 1,712.33         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                 | <b>46,424.65</b> | <b>48,119.06</b> |

### 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                      | 2,600.00         | 2600.00          |
| 2XX  | Personal Services - Employee Benefits             | 5.42             | 11.52            |
| 25XX   | Support Services - Business                       |                  |                  |
| 1XX  | Personal Services - Salaries                      | 1,476.83         | 1625.63          |
| 2XX  | Personal Services - Employee Benefits             | 464.59           | 482.19           |
| 27XX   | Student Transportation Services                   |                  |                  |
| 1XX  | Personal Services - Salaries                      | 25,462.02        | 23920.63         |
| 2XX  | Personal Services - Employee Benefits             | 3,193.03         | 2687.31          |
| 3XX  | Purchased Professional and Technical Services     | 276.00           | 387.60           |
| 4XX  | Purchased Property Services                       | 1,607.88         | 1557.25          |
| 5XX  | Other Purchased Services                          | 11,811.40        | 5155.54          |
| 6XX  | Supplies and Materials                            | 8,050.61         | 11060.61         |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   | <b>54,947.78</b> | <b>49,488.28</b> |



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

|  |      |                |      |      |  |           |     |
|--|------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance   |      |                |      |      |  | 8,629.25  | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      |  | 48,119.06 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      |  | 49,488.28 | (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)  |      |                |      |      |  | 7,260.03  | (5) |



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

| PRC Revenue                                 | 2004 Value | 2005 Value |
|---|------------|------------|
| 1110 District Tax Levy                      | 5,202.92   | 3,771.36   |
| 1130 Tax Title and Property Sales           | 0.00       | 19.39      |
| 1190 Penalties and Interest on Taxes        | 37.95      | 71.57      |
| 1510 Interest Earnings                      | 57.60      | 274.17     |
| 3440 State HB20/SB417 Prop Tax Reimb        | 2,032.98   | 1,576.15   |
| 3445 State Combined Fund School Block Grant | 3,086.89   | 3,110.35   |
| 3460 Montana Oil and Gas Tax                | 384.99     | 543.30     |

|  |                  |                 |
|--|------------------|-----------------|
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | <u>10,803.33</u> | <u>9,366.29</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 |            |            |
| 27XX Student Transportation Services                  |            |            |
| 7XX Property and Equipment Acquisition                | 24,933.92  | .00        |

|  |                  |             |
|--|------------------|-------------|
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | <u>24,933.92</u> | <u>0.00</u> |
|--|------------------|-------------|

## Schedule of Changes Worksheet

|  |      |                |      |      |           |          |
|--|------|----------------|------|------|-----------|----------|
| Beginning Fund Balance   |      |                |      |      | 7,804.14  | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 9,366.29  | (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)  |      |                |      |      | 17,170.43 | (5)      |



# Trustees' Financial Summary

FY2004-05

Submit ID: 0031-35043944

**03 Blaine County**  
**0031 Harlem H S**

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

## 14 - Retirement Fund

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

| PRC Revenue  | 2004 Value        | 2005 Value        |
|--|-------------------|-------------------|
| 1510 Interest Earnings   | 419.13            | 1,596.50          |
| 2240 County Retirement Distribution  | 180,222.67        | 148,401.89        |
| <b>910 Budget Amendment</b>  |                   |                   |
| 2240 County Retirement Distribution  | 0.00              | 35,000.00         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | <u>180,641.80</u> | <u>184,998.39</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                      | 71,817.50  | 54201.04   |
| 21XX Support Services - Students                               |            |            |
| 2XX Personal Services - Employee Benefits                      | 11,612.40  | 11247.84   |
| 221X Improvement of Instruction Services                       |            |            |
| 2XX Personal Services - Employee Benefits                      | 0.00       | 146.11     |
| 222X Educational Media Services                                |            |            |
| 2XX Personal Services - Employee Benefits                      | 4,147.11   | 5173.88    |
| 23XX Support Services - General Administration                 |            |            |
| 2XX Personal Services - Employee Benefits                      | 5,053.27   | 5040.11    |
| 24XX Support Services - School Administration                  |            |            |
| 2XX Personal Services - Employee Benefits                      | 15,601.39  | 16022.39   |
| 25XX Support Services - Business                               |            |            |
| 2XX Personal Services - Employee Benefits                      | 5,849.31   | 5573.44    |
| 26XX Operation and Maintenance of Plant Services               |            |            |
| 2XX Personal Services - Employee Benefits                      | 11,405.92  | 10882.17   |
| 27XX Student Transportation Services                           |            |            |
| 2XX Personal Services - Employee Benefits                      | 5,826.30   | 6575.09    |
| 280 Special Education - Local and State                        |            |            |
| 1XXX Instruction   |            |            |
| 2XX Personal Services - Employee Benefits                      | 7,882.23   | 10230.11   |
| 21XX Support Services - Students                               |            |            |
| 2XX Personal Services - Employee Benefits                      | 1,470.32   | 1584.27    |
| 62XX Resources Transferred to Other School Districts or Cooper |            |            |
| 920 Resources Transferred to Other School Districts or Cooper  | 2,852.00   | 2460.00    |



# Trustees' Financial Summary

FY2004-05

Submit ID: 0031-35043944

03 Blaine County

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

0031 Harlem H S

## 14 - Retirement Fund

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

| PRC  | Program   | Function  | Object                                | 2004 Value                            | 2005 Value        |
|--|---|---|---------------------------------------|---------------------------------------|-------------------|
| 391  | State Career & Technical Ed Entitlement - Agriculture     |   |                                       |                                       |                   |
|  | 1XXX  | Instruction                                       |                                       |                                       |                   |
|  |   | 2XX   | Personal Services - Employee Benefits | 3,751.74                              | 3743.77           |
| 394  | State Career & Technical Ed Entitlement - Family & Cons   |   |                                       |                                       |                   |
|  | 1XXX  | Instruction                                       |                                       |                                       |                   |
|  |   | 2XX   | Personal Services - Employee Benefits | 4,378.14                              | 4575.55           |
| 395  | State Career & Technical Ed Entitlement - Technology Ed/  |   |                                       |                                       |                   |
|  | 1XXX  | Instruction                                       |                                       |                                       |                   |
|  |   | 2XX   | Personal Services - Employee Benefits | 5,183.62                              | 5424.24           |
| 396  | State Career & Technical Ed Entitlement - Office Occupati |   |                                       |                                       |                   |
|  | 1XXX  | Instruction                                       |                                       |                                       |                   |
|  |   | 2XX   | Personal Services - Employee Benefits | 3,733.23                              | 3990.34           |
| 410  | Miscellaneous Federal Grants Direct from Feds             |   |                                       |                                       |                   |
|  | 1XXX  | Instruction                                       |                                       |                                       |                   |
|  |   | 2XX   | Personal Services - Employee Benefits | 54.12                                 | .00               |
| 610  | Adult Continuing Education Programs                       |   |                                       |                                       |                   |
|  | 1XXX  | Instruction                                       |                                       |                                       |                   |
|  |   | 2XX   | Personal Services - Employee Benefits | 12.44                                 | 101.59            |
| 710  | School Sponsored Extracurricular Activities               |   |                                       |                                       |                   |
|  | 34XX  | Extracurricular - Activities                      |                                       |                                       |                   |
|  |   | 2XX   | Personal Services - Employee Benefits | 2,335.33                              | 2524.39           |
| 720  | School Sponsored Athletics                                |   |                                       |                                       |                   |
|  | 35XX  | Extracurricular - Athletics                       |                                       |                                       |                   |
|  |   | 2XX   | Personal Services - Employee Benefits | 8,479.65                              | 9208.72           |
| <b>910</b>   | <b>Budget Amendment</b>                                   |   |                                       |                                       |                   |
|  | 1XX   | Regular Education Programs - Elementary/Secondary |                                       |                                       |                   |
|  |   | 1XXX  | Instruction                           |                                       |                   |
|  |   |   | 2XX                                   | Personal Services - Employee Benefits | 0.00              |
|  |   |   |                                       |                                       | 35000.00          |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |   |                                       | <u>171,446.02</u>                     | <u>193,705.05</u> |



# Trustees' Financial Summary

FY2004-05

Submit ID: 0031-35043944

03 Blaine County

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

0031 Harlem H S

## 14 - Retirement Fund

### Schedule of Changes Worksheet

|  |      |                |      |      |  |            |     |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance   |      |                |      |      |  | 73,998.11  | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      |  | 184,998.39 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      |  | 193,705.05 | (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)  |      |                |      |      |  | 65,291.45  | (5) |



# Trustees' Financial Summary

FY2004-05

Submit ID: 0031-35043944

03 Blaine County

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

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## 15 - Miscellaneous Programs Fund

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

| PRC Revenue  | 2005 Value |
|--|------------|
| <b>104 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>                            |            |
| 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)                              | 4,253.88   |
| <b>105 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>                            |            |
| 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)                              | 7,403.85   |
| <b>123 Indirect Cost Recovery</b>  |            |
| 4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements                        | 3,751.52   |
| <b>277 IDEA-B (Trans from Coop)</b>  |            |
| 5700 Resources Transferred from Other School Districts or Cooperatives                   | 20,717.68  |
| <b>310 Vo Ed Agriculture</b>   |            |
| 3900 State Career & Technical Ed Entitlement   | 1,522.00   |
| <b>315 Title I, Part A, Improving Basic Programs</b>                                     |            |
| 4200 Title I, Part A, Improving Basic Programs   | 52,149.00  |
| <b>329 Jobs for Montana Graduates</b>  |            |
| 3290 State - Other State Grants  | 1,774.16   |
| <b>340 Vo Ed Family &amp; Consumer Science</b>   |            |
| 3900 State Career & Technical Ed Entitlement   | 496.00     |
| <b>350 Vo Ed Tech Ed/Industrial Arts</b>   |            |
| 3900 State Career & Technical Ed Entitlement   | 1,345.00   |
| <b>360 Vo Ed Business/Marketing</b>  |            |
| 3900 State Career & Technical Ed Entitlement   | 614.00     |
| <b>375 Title I, Part A, Improvement Grants</b>   |            |
| 4220 Title I, Part A, Improvement Grants   | 19,500.00  |
| <b>414 Bilingual Education</b>   |            |
| 4320 Title III, Part A, English Language Acquisition & Language Enhancement              | 54,386.32  |
| <b>474 GEAR UP</b>   |            |
| 4710 GEAR UP   | 11,500.00  |
| <b>475 GEAR UP</b>   |            |
| 4710 GEAR UP   | 37,080.00  |
| <b>825 Vo Ed Carl Perkins Basic Grant</b>  |            |
| 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant  | 15,562.00  |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 232,055.41 |

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

| PRC Program Function Object | 2005 Value |
|-----------------------------|------------|
|-----------------------------|------------|



# Trustees' Financial Summary

FY2004-05

Submit ID: 0031-35043944

03 Blaine County

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

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## 15 - Miscellaneous Programs Fund

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

| PRC Program Function Object                                   | 2005 Value       |
|---|------------------|
| <b>104 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b> |                  |
| 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)    |                  |
| 1XXX Instruction  |                  |
| 1XX Personal Services - Salaries                              | 3755.01          |
| 2XX Personal Services - Employee Benefits                     | 498.87           |
|   | 4,253.88         |
| <b>104 Subtotal</b>   | <b>4,253.88</b>  |
| <b>105 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b> |                  |
| 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)    |                  |
| 1XXX Instruction  |                  |
| 1XX Personal Services - Salaries                              | 6496.42          |
| 2XX Personal Services - Employee Benefits                     | 907.43           |
|   | 7,403.85         |
| <b>105 Subtotal</b>   | <b>7,403.85</b>  |
| <b>123 Indirect Cost Recovery</b>                             |                  |
| 271 State and Federal Aggregate of Reimbursements/Indirect C  |                  |
| 25XX Support Services - Business                              |                  |
| 1XX Personal Services - Salaries                              | 843.60           |
| 2XX Personal Services - Employee Benefits                     | 70.83            |
| 5XX Other Purchased Services                                  | 2319.06          |
| 6XX Supplies and Materials                                    | 518.03           |
|   | 3,751.52         |
| <b>123 Subtotal</b>   | <b>3,751.52</b>  |
| <b>277 IDEA-B (Trans from Coop)</b>                           |                  |
| 1XX Regular Education Programs - Elementary/Secondary         |                  |
| 1XXX Instruction  |                  |
| 1XX Personal Services - Salaries                              | 10459.11         |
| 2XX Personal Services - Employee Benefits                     | 5530.57          |
| 6XX Supplies and Materials                                    | 4728.00          |
|   | 20,717.68        |
| <b>277 Subtotal</b>   | <b>20,717.68</b> |
| <b>310 Vo Ed Agriculture</b>                                  |                  |
| 391 State Career & Technical Ed Entitlement - Agriculture     |                  |
| 1XXX Instruction  |                  |
| 6XX Supplies and Materials                                    | 1522.00          |



# Trustees' Financial Summary

FY2004-05

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03 Blaine County

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

0031 Harlem H S

## 15 - Miscellaneous Programs Fund

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

| PRC Program Function Object                                   | 2005 Value |
|---|------------|
| <b>315 Title I, Part A, Improving Basic Programs</b>          |            |
| 420 Title I, Part A, Improving Basic Programs                 |            |
| 1XXX Instruction  |            |
| 1XX Personal Services - Salaries                              | 35106.95   |
| 2XX Personal Services - Employee Benefits                     | 10041.96   |
| 6XX Supplies and Materials                                    | 1936.35    |
| 221X Improvement of Instruction Services                      |            |
| 5XX Other Purchased Services                                  | 4019.74    |
| 6XX Supplies and Materials                                    | 1044.00    |
|   | 52,149.00  |
| <b>315 Subtotal</b>   |            |
| <b>329 Jobs for Montana Graduates</b>                         |            |
| 329 State Miscellaneous Grants                                |            |
| 1XXX Instruction  |            |
| 6XX Supplies and Materials                                    | 178.22     |
| 221X Improvement of Instruction Services                      |            |
| 5XX Other Purchased Services                                  | 1595.94    |
|   | 1,774.16   |
| <b>329 Subtotal</b>   |            |
| <b>340 Vo Ed Family &amp; Consumer Science</b>                |            |
| 394 State Career & Technical Ed Entitlement - Family & Cons   |            |
| 1XXX Instruction  |            |
| 6XX Supplies and Materials                                    | 496.00     |
| <b>350 Vo Ed Tech Ed/Industrial Arts</b>                      |            |
| 395 State Career & Technical Ed Entitlement - Technology Ed/  |            |
| 1XXX Instruction  |            |
| 6XX Supplies and Materials                                    | 1345.00    |
| <b>360 Vo Ed Business/Marketing</b>                           |            |
| 396 State Career & Technical Ed Entitlement - Office Occupati |            |
| 1XXX Instruction  |            |
| 6XX Supplies and Materials                                    | 614.00     |
| <b>375 Title I, Part A, Improvement Grants</b>                |            |
| 422 Title I, Part A, Improvement Grants                       |            |
| 1XXX Instruction  |            |
| 1XX Personal Services - Salaries                              | 375.00     |
| 2XX Personal Services - Employee Benefits                     | 29.35      |



# Trustees' Financial Summary

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**0031 Harlem H S**

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

## 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   |                  |
| 6XX Supplies and Materials                                     | 19071.65         |
| 221X Improvement of Instruction Services                       |                  |
| 5XX Other Purchased Services                                   | 24.00            |
|  | <hr/>            |
| <b>375 Subtotal</b>  | <b>19,500.00</b> |
| <br>   |                  |
| <b>414 Bilingual Education</b>                                 |                  |
| 432 Title III, Part A, English Language Acquisition & Languag  |                  |
| 1XXX Instruction   |                  |
| 1XX Personal Services - Salaries                               | 43823.75         |
| 2XX Personal Services - Employee Benefits                      | 6979.64          |
| 5XX Other Purchased Services                                   | 1220.95          |
| 6XX Supplies and Materials                                     | 650.19           |
| 62XX Resources Transferred to Other School Districts or Cooper |                  |
| 940 Indirect Costs   | 1711.79          |
|  | <hr/>            |
| <b>414 Subtotal</b>  | <b>54,386.32</b> |
| <br>   |                  |
| <b>474 GEAR UP</b>   |                  |
| 471 GEAR UP  |                  |
| 1XXX Instruction   |                  |
| 1XX Personal Services - Salaries                               | 8568.26          |
| 2XX Personal Services - Employee Benefits                      | 1231.74          |
| 5XX Other Purchased Services                                   | 600.00           |
| 6XX Supplies and Materials                                     | 1100.00          |
|  | <hr/>            |
| <b>474 Subtotal</b>  | <b>11,500.00</b> |
| <br>   |                  |
| <b>475 GEAR UP</b>   |                  |
| 471 GEAR UP  |                  |
| 1XXX Instruction   |                  |
| 1XX Personal Services - Salaries                               | 25207.98         |
| 2XX Personal Services - Employee Benefits                      | 5402.94          |
| 3XX Purchased Professional and Technical Services              | 2496.82          |
| 5XX Other Purchased Services                                   | 3467.62          |
| 6XX Supplies and Materials                                     | 504.64           |
|  | <hr/>            |
| <b>475 Subtotal</b>  | <b>37,080.00</b> |



# Trustees' Financial Summary

FY2004-05

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

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## 15 - Miscellaneous Programs Fund

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

| PRC Program Function Object  | 2005 Value                 |
|--|----------------------------|
| <b>825 Vo Ed Carl Perkins Basic Grant</b>  |                            |
| 451 Carl Perkins (Federal Vo-Ed) - Basic Grant   |                            |
| 1XXX Instruction   |                            |
| 7XX Property and Equipment Acquisition   | 15562.00                   |
| <br><b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | <br>0.00 <u>232,055.41</u> |



# Trustees' Financial Summary

FY2004-05

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03 Blaine County

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

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## 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   |      |                |      |      | 232,055.41 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 232,055.41 | (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)  |      |                |      |      | 0.00       | (5) |

### Project Reporter Summaries

| Project Reporter                                       | Revenues          | Expenditures      | Difference |
|--|-------------------|-------------------|------------|
| 104 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | 4,253.88          | 4,253.88          | 0.00       |
| 105 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | 7,403.85          | 7,403.85          | 0.00       |
| 123 Indirect Cost Recovery                             | 3,751.52          | 3,751.52          | 0.00       |
| 277 IDEA-B (Trans from Coop)                           | 20,717.68         | 20,717.68         | 0.00       |
| 310 Vo Ed Agriculture                                  | 1,522.00          | 1,522.00          | 0.00       |
| 315 Title I, Part A, Improving Basic Programs          | 52,149.00         | 52,149.00         | 0.00       |
| 329 Jobs for Montana Graduates                         | 1,774.16          | 1,774.16          | 0.00       |
| 340 Vo Ed Family & Consumer Science                    | 496.00            | 496.00            | 0.00       |
| 350 Vo Ed Tech Ed/Industrial Arts                      | 1,345.00          | 1,345.00          | 0.00       |
| 360 Vo Ed Business/Marketing                           | 614.00            | 614.00            | 0.00       |
| 375 Title I, Part A, Improvement Grants                | 19,500.00         | 19,500.00         | 0.00       |
| 414 Bilingual Education                                | 54,386.32         | 54,386.32         | 0.00       |
| 474 GEAR UP  | 11,500.00         | 11,500.00         | 0.00       |
| 475 GEAR UP  | 37,080.00         | 37,080.00         | 0.00       |
| 825 Vo Ed Carl Perkins Basic Grant                     | 15,562.00         | 15,562.00         | 0.00       |
| <b>Total</b>   | <u>232,055.41</u> | <u>232,055.41</u> | <u>.00</u> |



# Trustees' Financial Summary

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

## 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       | 0.06       |
| 1190 Penalties and Interest on Taxes   | 0.00       | 0.07       |
| 1340 Fees for Adult Education  | 0.00       | 170.00     |
| 1510 Interest Earnings   | 2.88       | 9.02       |
| 3440 State HB20/SB417 Prop Tax Reimb   | 362.44     | 289.96     |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 365.32     | 469.11     |

### 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   | 157.95     | 916.50     |
| 2XX Personal Services - Employee Benefits  | 0.47       | 4.10       |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 158.42     | 920.60     |

## Schedule of Changes Worksheet

|  |        |           |
|--|--------|-----------|
| Beginning Fund Balance   | 518.32 | (1)       |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 469.11 | (2)       |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 920.60 | (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)  |        | 66.83 (5) |



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

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

| PRC Revenue  | 2004 Value      | 2005 Value      |
|--|-----------------|-----------------|
| 1510 Interest Earnings   | 18.09           | 60.47           |
| 3260 State Driver's Education Reimbursement  | 3,511.45        | 4,743.20        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | <u>3,529.54</u> | <u>4,803.67</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   | 4,000.00        | .00             |
| 2XX Personal Services - Employee Benefits  | 729.02          | .00             |
| 5XX Other Purchased Services   | 800.00          | 1373.98         |
| 6XX Supplies and Materials   | 388.03          | 416.40          |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | <u>5,917.05</u> | <u>1,790.38</u> |

## Schedule of Changes Worksheet

|  |      |          |          |
|--|------|----------|----------|
| Beginning Fund Balance   |      | 3,180.41 | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      | 4,803.67 | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      | 1,790.38 | (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)  |      | 6,193.70 | (5)      |



# Trustees' Financial Summary

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

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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                    | 26.73      | 191.33     |
| 5300   | Operating Transfers from Other Funds | 6,716.12   | 1,100.00   |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                      | 6,742.85   | 1,291.33   |

### 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       | 1368.05    |
|  | 2XX Personal Services - Employee Benefits         | 0.00       | 6.10       |
| 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       | 3942.11    |
|  | 2XX Personal Services - Employee Benefits         | 0.00       | 17.77      |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   | 6,782.98   | 5,334.03   |

## Schedule of Changes Worksheet

|  |      |                |          |
|--|------|----------------|----------|
| Beginning Fund Balance   |      | 9,837.21       | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      | 1,291.33       | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      | 5,334.03       | (3)      |
| Increase/Decrease of Reserve for Inventories                                       |      |                |          |
| This Year  | 0.00 | Less Last Year | 0.00     |
|  |      |                | (4a)     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |          |
| This Year  | 0.00 | Less Last Year | 0.00     |
|  |      |                | (4b)     |
|  |      |                | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      | 5,794.51       | (5)      |



# Trustees' Financial Summary

FY2004-05

Submit ID: 0031-35043944

**03 Blaine County**  
**0031 Harlem H S**

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

## 26 - Impact Aid Fund

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

| PRC Revenue  |                                  | 2004 Value        | 2005 Value        |
|--|----------------------------------|-------------------|-------------------|
| 1510   | Interest Earnings                | 2,718.96          | 10,486.98         |
| 1900   | Other Revenue from Local Sources | 24.60             | 0.00              |
| 4820   | Federal Impact Aid - Title VIII  | 715,490.24        | 816,668.05        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                  | <b>718,233.80</b> | <b>827,155.03</b> |

### 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                      | 14,953.45  | 45169.94   |
| 2XX                         | Personal Services - Employee Benefits             | 6,693.71   | 23452.49   |
| 4XX                         | Purchased Property Services                       | 0.00       | 636.94     |
| 5XX                         | Other Purchased Services                          | 0.00       | 1081.88    |
| 6XX                         | Supplies and Materials                            | 26,977.21  | 34378.75   |
| 21XX                        | Support Services - Students                       |            |            |
| 1XX                         | Personal Services - Salaries                      | 28,200.30  | .00        |
| 2XX                         | Personal Services - Employee Benefits             | 4,484.28   | .00        |
| 3XX                         | Purchased Professional and Technical Services     | 736.91     | 3130.85    |
| 4XX                         | Purchased Property Services                       | 0.00       | 773.40     |
| 5XX                         | Other Purchased Services                          | 604.65     | 318.47     |
| 6XX                         | Supplies and Materials                            | 3,926.43   | 3976.89    |
| 810                         | Dues and Fees                                     | 0.00       | 87.00      |
| 221X                        | Improvement of Instruction Services               |            |            |
| 1XX                         | Personal Services - Salaries                      | 0.00       | 1908.42    |
| 2XX                         | Personal Services - Employee Benefits             | 0.00       | 8.39       |
| 5XX                         | Other Purchased Services                          | 464.00     | 1436.98    |
| 6XX                         | Supplies and Materials                            | 0.00       | 603.99     |
| 222X                        | Educational Media Services                        |            |            |
| 1XX                         | Personal Services - Salaries                      | 24,667.55  | 4233.49    |
| 2XX                         | Personal Services - Employee Benefits             | 4,207.58   | 412.69     |
| 4XX                         | Purchased Property Services                       | 136.56     | 552.41     |
| 5XX                         | Other Purchased Services                          | 0.00       | 215.39     |
| 6XX                         | Supplies and Materials                            | 13,279.78  | 31721.05   |
| 810                         | Dues and Fees                                     | 32.00      | .00        |
| 23XX                        | Support Services - General Administration         |            |            |
| 1XX                         | Personal Services - Salaries                      | 15,304.54  | 1841.66    |
| 2XX                         | Personal Services - Employee Benefits             | 51.01      | 7.95       |
| 3XX                         | Purchased Professional and Technical Services     | 2,850.55   | 3061.69    |
| 5XX                         | Other Purchased Services                          | 10,803.54  | 10886.10   |



# Trustees' Financial Summary

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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        |   |            |            |
|     |   | 6XX  | Supplies and Materials                        | 3,433.23   | 2729.89    |
|     |   | 810  | Dues and Fees                                 | 4,897.96   | 3915.92    |
|     | 24XX  | Support Services - School Administration         |   |            |            |
|     |   | 1XX  | Personal Services - Salaries                  | 46,614.40  | 40956.10   |
|     |   | 2XX  | Personal Services - Employee Benefits         | 6,942.65   | 6790.82    |
|     |   | 4XX  | Purchased Property Services                   | 2,137.85   | 999.46     |
|     |   | 5XX  | Other Purchased Services                      | 1,145.17   | 958.47     |
|     |   | 6XX  | Supplies and Materials                        | 6,527.31   | 5526.62    |
|     |   | 810  | Dues and Fees                                 | 1,035.50   | 674.80     |
|     | 25XX  | Support Services - Business                      |   |            |            |
|     |   | 1XX  | Personal Services - Salaries                  | 9,278.09   | 1455.23    |
|     |   | 2XX  | Personal Services - Employee Benefits         | 2,923.91   | 345.97     |
|     |   | 3XX  | Purchased Professional and Technical Services | 2,423.24   | 2554.63    |
|     |   | 4XX  | Purchased Property Services                   | 2,188.84   | 2393.06    |
|     |   | 5XX  | Other Purchased Services                      | 18,030.85  | 15044.05   |
|     |   | 6XX  | Supplies and Materials                        | 3,255.82   | 7748.12    |
|     |   | 810  | Dues and Fees                                 | 36.75      | 15.00      |
|     | 26XX  | Operation and Maintenance of Plant Services      |   |            |            |
|     |   | 1XX  | Personal Services - Salaries                  | 36,901.83  | 71200.15   |
|     |   | 2XX  | Personal Services - Employee Benefits         | 3,938.09   | 12006.23   |
|     |   | 3XX  | Purchased Professional and Technical Services | 20.00      | 20.00      |
|     |   | 4XX  | Purchased Property Services                   | 80,073.20  | 96359.19   |
|     |   | 5XX  | Other Purchased Services                      | 849.60     | 915.00     |
|     |   | 6XX  | Supplies and Materials                        | 12,985.44  | 10852.54   |
|     | 27XX  | Student Transportation Services                  |   |            |            |
|     |   | 1XX  | Personal Services - Salaries                  | 16,085.14  | 25052.92   |
|     |   | 2XX  | Personal Services - Employee Benefits         | 648.41     | 2464.40    |
|     |   | 4XX  | Purchased Property Services                   | 2,147.94   | 2871.00    |
|     |   | 5XX  | Other Purchased Services                      | 2,050.00   | 2914.77    |
|     |   | 6XX  | Supplies and Materials                        | 3,999.58   | 2277.11    |
|     | 4XXX  | Facilities Acquisition and Construction Services |   |            |            |
|     |   | 7XX  | Property and Equipment Acquisition            | 49,826.91  | .00        |
| 280 | Special Education - Local and State               |  |   |            |            |
|     | 1XXX  | Instruction                                      |   |            |            |
|     |   | 1XX  | Personal Services - Salaries                  | 19,988.47  | 32447.35   |
|     |   | 2XX  | Personal Services - Employee Benefits         | 2,694.92   | 7431.46    |
|     |   | 4XX  | Purchased Property Services                   | 100.00     | .00        |
|     |   | 5XX  | Other Purchased Services                      | 238.09     | .00        |
|     |   | 6XX  | Supplies and Materials                        | 1,332.87   | 114.78     |



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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        |
|--|---|---|---|-------------------|-------------------|
| 280  | Special Education - Local and State                     |   |   |                   |                   |
|  | 62XX  | Resources Transferred to Other School Districts or Cooper |   |                   |                   |
|  |   | 920   | Resources Transferred to Other School Districts or Cooper | 0.00              | 2737.79           |
| 390  | State Career & Technical Ed Entitlement - Undistributed |   |   |                   |                   |
|  | 1XXX  | Instruction   |   |                   |                   |
|  |   | 1XX   | Personal Services - Salaries                              | 15,076.33         | 15700.00          |
|  |   | 2XX   | Personal Services - Employee Benefits                     | 3,536.42          | 2337.63           |
|  |   | 7XX   | Property and Equipment Acquisition                        | 0.00              | 5785.00           |
| 710  | School Sponsored Extracurricular Activities             |   |   |                   |                   |
|  | 34XX  | Extracurricular - Activities                              |   |                   |                   |
|  |   | 1XX   | Personal Services - Salaries                              | 17,180.39         | .00               |
|  |   | 2XX   | Personal Services - Employee Benefits                     | 75.42             | .00               |
|  |   | 3XX   | Purchased Professional and Technical Services             | 337.50            | .00               |
|  |   | 5XX   | Other Purchased Services                                  | 1,665.79          | 4182.29           |
|  |   | 6XX   | Supplies and Materials                                    | 563.41            | 785.39            |
| 720  | School Sponsored Athletics                              |   |   |                   |                   |
|  | 35XX  | Extracurricular - Athletics                               |   |                   |                   |
|  |   | 1XX   | Personal Services - Salaries                              | 61,021.71         | .00               |
|  |   | 2XX   | Personal Services - Employee Benefits                     | 128.25            | .00               |
|  |   | 3XX   | Purchased Professional and Technical Services             | 150.00            | 150.00            |
|  |   | 4XX   | Purchased Property Services                               | 5,244.00          | 2212.67           |
|  |   | 5XX   | Other Purchased Services                                  | 21,496.31         | 24851.52          |
|  |   | 6XX   | Supplies and Materials                                    | 33,000.42         | 33495.11          |
|  |   | 810   | Dues and Fees   | 3,175.00          | 6900.00           |
| 910  | Food Services   |   |   |                   |                   |
|  | 31XX  | Food Services   |   |                   |                   |
|  |   | 4XX   | Purchased Property Services                               | 1,360.65          | 446.24            |
|  |   | 5XX   | Other Purchased Services                                  | 31.50             | 453.13            |
|  |   | 6XX   | Supplies and Materials                                    | 52,154.69         | 72228.96          |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |   |   | <u>719,323.90</u> | <u>701,197.59</u> |



# Trustees' Financial Summary

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

0031 Harlem H S

## 26 - Impact Aid Fund

### Schedule of Changes Worksheet

|  |      |                |      |      |            |     |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance   |      |                |      |      | 400,010.86 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 827,155.03 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 701,197.59 | (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)  |      |                |      |      | 525,968.30 | (5) |



# Trustees' Financial Summary

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

## 28 - Technology Fund

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

| PRC Revenue  | 2004 Value | 2005 Value |
|--|------------|------------|
| 1510 Interest Earnings   | 11.73      | 50.98      |
| 3281 State Technology Aid  | 0.00       | 5,337.23   |
| 4650 Federal Miscellaneous Grants from OPI   | 2,731.64   | 0.00       |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 2,743.37   | 5,388.21   |

### 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   | 157.33     | 8100.00    |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 157.33     | 8,100.00   |

### Schedule of Changes Worksheet

|  |          |           |
|--|----------|-----------|
| Beginning Fund Balance   | 2,743.28 | (1)       |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 5,388.21 | (2)       |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 8,100.00 | (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)  |          | 31.49 (5) |



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

## 50 - Debt Service Fund

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

| PRC Revenue  | 2004 Value | 2005 Value |
|--|------------|------------|
| 1110 District Tax Levy   | 29.03      | 29.42      |
| 1190 Penalties and Interest on Taxes   | 9.31       | 20.39      |
| 1510 Interest Earnings   | 3.12       | 0.22       |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 41.46      | 50.03      |

### 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  | 1,290.00   | 29.00      |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 1,290.00   | 29.00      |

## Schedule of Changes Worksheet

|  |       |      |
|--|-------|------|
| Beginning Fund Balance   | 28.47 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 50.03 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 29.00 | (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)  | 49.50 | (5)  |



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

## 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       | 2.92       |
| 1190 Penalties and Interest on Taxes   | 0.00       | 0.02       |
| 1510 Interest Earnings   | 14.16      | 35.47      |
| 3440 State HB20/SB417 Prop Tax Reimb   | 3,466.62   | 2,773.28   |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 3,480.78   | 2,811.69   |

### 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       | 1739.36    |
| 4XXX Facilities Acquisition and Construction Services                                      |            |            |
| 4XX Purchased Property Services  | 5,830.72   | .00        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 5,830.72   | 1,739.36   |

## Schedule of Changes Worksheet

|  |          |          |
|--|----------|----------|
| Beginning Fund Balance   | 1,734.35 | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 2,811.69 | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,739.36 | (3)      |
| Increase/Decrease of Reserve for Inventories                                       |          |          |
| This Year           0.00 Less Last Year           0.00           (4a)              | 0.00     |          |
| Increase/Decrease of Reserve for Encumbrances                                      |          |          |
| This Year           0.00 Less Last Year           0.00           (4b)              | 0.00     |          |
|  |          | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 2,806.68 | (5)      |



# Trustees' Financial Summary

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## 84 - Student Extracurricular Activities Fund

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

| PRC Revenue  | 2004 Value | 2005 Value |
|--|------------|------------|
| 1700 Student Extracurricular Activity Receipts   | 107,972.68 | 0.00       |
| 1XXX Revenues from Student Activities  | 0.00       | 106,548.22 |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 107,972.68 | 106,548.22 |

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

| PRC Program Function Object  | 2004 Value | 2005 Value |
|--|------------|------------|
| 7XX Extracurricular Athletics and Activities   |            |            |
| 3XXX Operation of Non-Educational Services   |            |            |
| XXX Student Extracurricular  | 110,171.65 | 104,498.84 |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 110,171.65 | 104,498.84 |

## Schedule of Changes Worksheet

|  |            |          |
|--|------------|----------|
| Beginning Fund Balance   | 33,782.94  | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 106,548.22 | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 104,498.84 | (3)      |
| Increase/Decrease of Reserve for Inventories                                       |            |          |
| This Year  | 0.00       |          |
| Less Last Year   | 0.00       | (4a)     |
| Increase/Decrease of Reserve for Encumbrances                                      |            |          |
| This Year  | 0.00       |          |
| Less Last Year   | 0.00       | (4b)     |
|  |            | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 35,832.32  | (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       | 49,834.84  |
| XX   | 39X 1XXX | 112 Certified Teacher Staff Salaries                       | 0.00       | 119,005.69 |
| 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       | 670,634.95 |
| XX   | XXX 1XXX | 640 Textbooks and Other Printed Materials - No On-line Ser | 0.00       | 29,193.63  |
| XX   | XXX 1XXX | 650 Periodicals - Not On-Line Subscriptions                | 0.00       | 239.10     |
| XX   | XXX 26XX | 41X Energy Utility Services                                | 52,751.63  | 64,562.74  |
| 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                            | 49,826.91  | 0.00       |
| XX   | XXX 4XXX | 73X Major Equipment-New                                    | 0.00       | 0.00       |
| XX   | XXX 4XXX | 74X Major Equipment-Replacement                            | 0.00       | 0.00       |
| XX   | XXX XXXX | 561 Tuition to Other School Districts Within the State     | 0.00       | 0.00       |
| XX   | XXX XXXX | 562 Tuition to Other School Districts Outside the State    | 0.00       | 0.00       |
| XX   | XXX XXXX | 563 Educational Fees to Detention Facilities               | 0.00       | 0.00       |



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

|   |           |
|---|-----------|
| a. Instructional Block Grant Entitlement    | 24,892.80 |
| b. Related Services Block Grant Entitlement | 0.00      |
| c. Total Entitlements Subject to Reversion  | 24,892.80 |

## Prorated Cooperative Cost Payments:

|   |           |
|---|-----------|
| d. Related Services Block Grant Entitlement (paid to coop)  | 8,296.32  |
| e. Minimum Special Education Expenditures to Avoid Reversion<br>[(c) * (1.33)] + [(d) * (0.33)]                                   | 35,845.21 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet)  | 98,033.33 |
| g. Special Education Reversion Amount<br>If f = 0 then c = reversion ELSE<br>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.



# Trustees' Financial Summary

FY2004-05

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03 Blaine County

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

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| Program       | Function | Object | Fund 01   | Fund 24 | Fund 25 | Fund 26   |           |
|---------------|----------|--------|-----------|---------|---------|-----------|-----------|
| 280           | 1XXX     | 1XX    | 35,932.24 | 0.00    | 0.00    | 32,447.35 |           |
| 280           | 1XXX     | 2XX    | 8,091.38  | 0.00    | 0.00    | 7,431.46  |           |
| 280           | 1XXX     | 3XX    | 0.00      | 0.00    | 0.00    | 0.00      |           |
| 280           | 1XXX     | 4XX    | 0.00      | 0.00    | 0.00    | 0.00      |           |
| 280           | 1XXX     | 5XX    | 0.00      | 0.00    | 0.00    | 0.00      |           |
| 280           | 1XXX     | 6XX    | 0.00      | 0.00    | 0.00    | 114.78    |           |
| 280           | 1XXX     | 7XX    | 0.00      | 0.00    | 0.00    | 0.00      |           |
| 280           | 21XX     | 1XX    | 10,294.80 | 0.00    | 0.00    | 0.00      |           |
| 280           | 21XX     | 2XX    | 983.53    | 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    | 2,737.79  |           |
| <b>Totals</b> |          |        | 55,301.95 | 0.00    | 0.00    | 42,731.38 | 98,033.33 |



# Trustees' Financial Summary

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**03 Blaine County**

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

**0031 Harlem H S**

*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.*



# Trustees' Financial Summary

FY2004-05

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03 Blaine County

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

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| <b>Governmental Activities:*</b>             | <b>Beginning<br/>Balance</b> | <b>Additions</b> | <b>Removals</b> | <b>Ending<br/>Balance</b> |
|--|------------------------------|------------------|-----------------|---------------------------|
| Land   | 7,871.00                     | 0.00             | 0.00            | 7,871.00                  |
| Buildings                                    | 3,948,224.01                 | 0.00             | 0.00            | 3,948,224.01              |
| Machinery And Equipment                      | 640,434.00                   | 21,346.60        | 0.00            | 661,780.60                |
| Totals at historical cost                    | 4,596,529.01                 | 21,346.60        | 0.00            | 4,617,875.61              |
| Less Accumulated depreciation for:           |                              |                  |                 |                           |
| Building Accum                               | 915,665.46                   | 69,892.63        | 0.00            | 985,558.09                |
| Machinery And Equipment Accum                | 418,480.41                   | 56,810.47        | 0.00            | 475,290.88                |
| Total accumulated depreciation               | 1,334,145.87                 | 126,703.10       | 0.00            | 1,460,848.97              |
| Governmental activities, capital assets, net | 3,262,383.14                 | -105,356.50      | 0.00            | 3,157,026.64              |

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

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

| <b>Depreciation by Function for FY2005</b> | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> |
|--|------------------------------------|-------------------------------------|
| Instruction (1XXX)                         | 79,299.75                          | 0.00                                |
| Support Services Staff (22XX)              | 14,681.55                          | 0.00                                |
| Operations and Maintenance (26XX)          | 1,630.67                           | 0.00                                |
| Transportation (27XX)                      | 12,598.87                          | 0.00                                |
| Food Service (31XX)                        | 914.20                             | 0.00                                |
| Extracurricular (34XX, 35XX)               | 17,578.06                          | 0.00                                |
| Total Depreciation for FY2005              | 126,703.10                         | 0.00                                |



# Trustees' Financial Summary

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03 Blaine County

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

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|                                  | (a)                                | (b)                              | (c)                   | (d)                               | (e)   | (f)                                 | (h)                                    |
|----------------------------------|------------------------------------|----------------------------------|-----------------------|-----------------------------------|---|-------------------------------------|--|
|                                  | Beginning<br>Balance<br>(7/1/2004) | New Debt<br>& Other<br>Additions | Principal<br>Payments | Refunding<br>& Other<br>Reduction | Ending<br>Balance<br>(6/30/2005)<br>[a + b - c - d] | Current<br>Portion<br>Due<br>FY2006 | Long-Term<br>Portion<br>Due<br>FY2007- |
| <b>Governmental Activities *</b> |                                    |                                  |                       |                                   |   |                                     |  |
| Compensated Absences             | 108,070.30                         | 0.00                             | 0.00                  | 15,038.78                         | 93,031.52   | 0.00                                | 93,031.52                              |
| Total Governmental Activity      |                                    |                                  |                       |                                   |   |                                     |  |
| Long-Term Liabilities            | 108,070.30                         | 0.00                             | 0.00                  | 15,038.78                         | 93,031.52   | 0.00                                | 93,031.52                              |

\* 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.