



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

**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** Cindy Cowan

Phone #: (406) 379-2205

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Randy Maloney

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Carol Elliot

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Black Mountain

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.**



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

03 Blaine County

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

0044 Turner Elem

PRC	Title	Project Type	Project Number	CFDA #
041	Title I, Part A, Improving Basic Programs	FEDERAL	0300443104	84.010A
042	Title IV, Part A, Safe & Drug-Free	FEDERAL	0300441604	84.186A
044	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0300441404	84.367
045	Title V, Part A, Innovative Programs	FEDERAL	0300443904	84.298
046	TITLE VI REAP	FEDERAL	03004403	84.358A
047	TITLE II (D) PSATT	FEDERAL	0300446004	84.318
051	Title I, Part A, Improving Basic Programs	FEDERAL	0300443105	84.010A
052	Title IV, Part A, Safe & Drug-Free	FEDERAL	0300441605	84.186A
053	Title II, Part D, Ed Technology	FEDERAL	0300446005	84.318
054	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0300441405	84.367
055	Title V Part A	FEDERAL	0300443905	84.298
056	TITLE VI REAP	FEDERAL	03004403	84.358A
057	TITLE II (D) PSATT	FEDERAL	0300446005	84.318
123	INDIRECT COST REIMBURSEMENT	FEDERAL	0300446005	84.318



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

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)	49,351.62	3,840.58		4,272.12
02	Taxes Receivable - Real and Personal (120-149)	1,798.85	204.32		
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>51,150.47</b>	<b>4,044.90</b>		<b>4,272.12</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)	1,798.85	204.32		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1,798.85</b>	<b>204.32</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	5,263.25			495.47
48	Fund Balance for Budget (961-970)	44,088.37	3,840.58		3,776.65
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>49,351.62</b>	<b>3,840.58</b>		<b>4,272.12</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>51,150.47</b>	<b>4,044.90</b>		<b>4,272.12</b>



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

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)		53,709.91	89,103.46	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		53,709.91	89,103.46	
<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)			11,888.90	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			11,888.90	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,204.82	
48	Fund Balance for Budget (961-970)		53,709.91	74,009.74	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		53,709.91	77,214.56	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		53,709.91	89,103.46	



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

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)			1,150.62	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>1,150.62</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)			1,150.62	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>1,150.62</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>1,150.62</b>	



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

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)				
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>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)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

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)	9,863.38	4.08		
02	Taxes Receivable - Real and Personal (120-149)	180.75			
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>10,044.13</b>	<b>4.08</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)	180.75			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>180.75</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,935.54			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	5,927.84	4.08		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>9,863.38</b>	<b>4.08</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>10,044.13</b>	<b>4.08</b>		



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<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>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
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: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

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>				



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

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: 0044-45600889

**03 Blaine County  
0044 Turner Elem**

**\*\* 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)				
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>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>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

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)				
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: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

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

Submit ID: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<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: 0044-45600889

03 Blaine County

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

0044 Turner Elem

## 01 - General Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	69,295.05	60,679.50
1112 District Levy - Personal Property	2,463.97	1,880.22
1113 District Levy - Heavy Motor Vehicles	126.79	0.00
1114 District Levy - Pers Prop/Mobile Homes	321.30	281.06
1190 Penalties and Interest on Taxes	196.40	227.33
1510 Interest Earnings	190.89	143.95
1900 Other Revenue from Local Sources	0.00	1,811.80
3110 Direct State Aid	169,636.63	153,391.90
3115 State Spec Ed Allowable Cost Pymt to Districts	12,159.31	13,794.33
3120 State Guaranteed Tax Base Aid	60,372.78	55,930.68
3440 State HB20/SB417 Prop Tax Reimb	2,865.24	3,315.81
3444 State School Block Grant	5,875.73	5,920.39
6100 Material Prior Period Revenue Adjustments	3,200.54	1,431.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>326,704.63</b>	<b>298,808.13</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	140,334.73	112346.81
2XX Personal Services - Employee Benefits	21,610.10	20467.12
3XX Purchased Professional and Technical Services	65.00	70.00
4XX Purchased Property Services	5,225.00	126.77
5XX Other Purchased Services	1,207.96	780.40
6XX Supplies and Materials	1,107.79	15693.18
810 Dues and Fees	70.00	51.15
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	353.57	.00
5XX Other Purchased Services	228.00	.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	6,319.26	6721.49
2XX Personal Services - Employee Benefits	1,154.94	1231.83
6XX Supplies and Materials	0.00	285.43
810 Dues and Fees	101.94	25.60
222X Educational Media Services		
5XX Other Purchased Services	0.00	29.25
6XX Supplies and Materials	28.85	.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	32,513.74	26692.79



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

03 Blaine County

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

0044 Turner Elem

## 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				
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	4,658.44	6639.57
		3XX	Purchased Professional and Technical Services	2,744.95	1693.69
		4XX	Purchased Property Services	834.19	1156.00
		5XX	Other Purchased Services	14,315.23	12689.21
		6XX	Supplies and Materials	0.00	779.54
		7XX	Property and Equipment Acquisition	0.00	3666.00
		810	Dues and Fees	1,491.50	1937.72
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	22,018.29	18214.71
		2XX	Personal Services - Employee Benefits	5,482.41	5179.53
		3XX	Purchased Professional and Technical Services	39.50	.00
		4XX	Purchased Property Services	12,533.24	10087.28
		5XX	Other Purchased Services	403.20	279.69
		6XX	Supplies and Materials	0.00	7114.10
		810	Dues and Fees	13.00	65.50
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	2.28	.22
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	33,207.68	27437.96
		2XX	Personal Services - Employee Benefits	192.93	152.42
		3XX	Purchased Professional and Technical Services	107.00	.00
		5XX	Other Purchased Services	30.96	.00
		6XX	Supplies and Materials	769.91	271.34
	26XX	Operation and Maintenance of Plant Services			
		6XX	Supplies and Materials	76.50	.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	917.57	884.08
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,450.00	505.36
		2XX	Personal Services - Employee Benefits	45.26	2.40
		5XX	Other Purchased Services	1,134.32	161.30
		810	Dues and Fees	0.00	5.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	3,517.20	3436.12
		2XX	Personal Services - Employee Benefits	16.25	16.29



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

## 01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		5XX	Other Purchased Services	3,438.12	2239.42
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	282.63
		2XX	Personal Services - Employee Benefits	0.00	1.33
		5XX	Other Purchased Services	0.00	111.32
		6XX	Supplies and Materials	1,793.97	4893.18
		810	Dues and Fees	0.00	93.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>321,554.78</u>	<u>294,517.98</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					41,877.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					298,808.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					294,517.98	(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	5,263.25	Less Last Year	2,078.91	(4b)	3,184.34	
					3,184.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					49,351.62	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

03 Blaine County

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

0044 Turner Elem

## 10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	47,860.71	1,282.10
1112	District Levy - Personal Property	1,306.79	404.10
1113	District Levy - Heavy Motor Vehicles	127.15	0.00
1114	District Levy - Pers Prop/Mobile Homes	64.43	112.17
1190	Penalties and Interest on Taxes	78.93	77.94
1510	Interest Earnings	32.25	120.11
2220	County On-Schedule Trans Reimb	29,326.74	31,328.42
3210	State On-Schedule Trans Reimb	35,927.61	31,328.44
3440	State HB20/SB417 Prop Tax Reimb	1,857.58	267.12
3444	State School Block Grant	1,923.73	1,938.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>118,505.92</u>	<u>66,858.75</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	10,336.10	214.54
2XX	Personal Services - Employee Benefits	161.45	23.48
5XX	Other Purchased Services	220.75	.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	481.87	.00
2XX	Personal Services - Employee Benefits	97.73	10.45
5XX	Other Purchased Services	85,768.90	95246.26
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>97,066.80</u>	<u>95,494.73</u>



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

03 Blaine County

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

0044 Turner Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						32,476.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						66,858.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						95,494.73	(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)						3,840.58	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

03 Blaine County

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

0044 Turner Elem

## 12 - School Food Services Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	2.11	31.29
1611	National School Lunch Program	12,384.50	12,444.50
1900	Other Revenue from Local Sources	11.89	0.00
4550	Federal Child Nutrition	24,358.78	26,798.66

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

	36,757.28	39,274.45
--	-----------	-----------

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

PRC Program Function Object		2004 Value	2005 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	21,358.22	20833.99
	2XX Personal Services - Employee Benefits	5,837.90	5486.87
	4XX Purchased Property Services	0.00	250.53
	5XX Other Purchased Services	274.01	981.69
	6XX Supplies and Materials	5,884.68	10602.05
	810 Dues and Fees	132.01	60.00

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

	33,486.82	38,215.13
--	-----------	-----------

## Schedule of Changes Worksheet

Beginning Fund Balance						2,717.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,274.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,215.13	(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	495.47	Less Last Year	0.00	(4b)		495.47	
						495.47	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,272.12	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County  
0044 Turner Elem**

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

## 14 - Retirement Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	260.39	803.06
2240	County Retirement Distribution	51,907.73	49,467.54
6100	Material Prior Period Revenue Adjustments	0.00	184.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>52,168.12</u>	<u>50,454.96</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	20,266.75	20621.53
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	832.61	180.81
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	982.52
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,933.39	5013.32
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,178.90	3355.82
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	34.03
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,618.51	4327.44
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	643.50	938.50
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	114.25	40.42
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	276.74	369.02
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,626.23	2583.65



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

## 14 - Retirement Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	38,490.88	38,447.06
--	-----------	-----------

### Schedule of Changes Worksheet

Beginning Fund Balance	41,702.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,454.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,447.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	53,709.91	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

03 Blaine County

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

0044 Turner Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
<b>046 TITLE VI REAP</b>	
6100 Material Prior Period Revenue Adjustments	3,019.19
<b>051 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	20,948.41
<b>052 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	729.11
<b>053 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	307.62
<b>054 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,179.96
<b>055 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	1,055.00
<b>056 TITLE VI REAP</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,928.20
6100 Material Prior Period Revenue Adjustments	2,513.79
<b>056 Subtotal</b>	14,441.99
<b>057 TITLE II (D) PSATT</b>	
4310 Title II, Part D, Educational Technology	245,360.93
<b>123 INDIRECT COST REIMBURSEMENT</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	9,051.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	298,093.28

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

PRC Program Function Object	2005 Value
<b>042 Title IV, Part A, Safe &amp; Drug-Free</b>	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	708.56
<b>044 Title II, Part A, Teacher/Principal Train/Recruit</b>	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	50.92



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

03 Blaine County

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

0044 Turner Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2832.56
23XX Support Services - General Administration	
5XX Other Purchased Services	395.93
	<hr/>
<b>044 Subtotal</b>	<b>3,279.41</b>
<b>045 Title V, Part A, Innovative Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	896.04
<b>047 TITLE II (D) PSATT</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	4.57
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
1XX Personal Services - Salaries	8271.26
2XX Personal Services - Employee Benefits	2192.30
3XX Purchased Professional and Technical Services	22634.06
4XX Purchased Property Services	171.00
5XX Other Purchased Services	5229.92
6XX Supplies and Materials	1476.03
23XX Support Services - General Administration	
1XX Personal Services - Salaries	872.92
2XX Personal Services - Employee Benefits	248.71
	<hr/>
<b>047 Subtotal</b>	<b>41,100.77</b>
<b>051 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	9046.15
2XX Personal Services - Employee Benefits	1442.24
5XX Other Purchased Services	447.38
6XX Supplies and Materials	6786.83
222X Educational Media Services	
6XX Supplies and Materials	349.80



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

03 Blaine County

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

0044 Turner Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>051 Subtotal</b>	18,072.40
<b>052 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	652.00
6XX Supplies and Materials	77.11
<b>052 Subtotal</b>	729.11
<b>053 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
23XX Support Services - General Administration	
5XX Other Purchased Services	307.62
<b>054 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	648.85
6XX Supplies and Materials	22.75
810 Dues and Fees	1770.70
23XX Support Services - General Administration	
5XX Other Purchased Services	737.66
<b>054 Subtotal</b>	3,179.96
<b>055 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
23XX Support Services - General Administration	
6XX Supplies and Materials	1055.00
<b>056 TITLE VI REAP</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	7900.00
2XX Personal Services - Employee Benefits	2488.73
222X Educational Media Services	
1XX Personal Services - Salaries	1250.00
2XX Personal Services - Employee Benefits	289.47



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

03 Blaine County

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

0044 Turner Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>056 Subtotal</b>	11,928.20
<b>057 TITLE II (D) PSATT</b>	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
1XX Personal Services - Salaries	19411.91
2XX Personal Services - Employee Benefits	2930.92
3XX Purchased Professional and Technical Services	81115.13
4XX Purchased Property Services	544.42
5XX Other Purchased Services	18838.97
6XX Supplies and Materials	17128.29
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	23013.12
940 Indirect Costs	10219.75
465 Federal Miscellaneous Grants from OPI	
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	8201.40
<b>057 Subtotal</b>	181,403.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      262,660.98



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

03 Blaine County

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

0044 Turner Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						39,576.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						298,093.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						262,660.98	(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	3,204.82	Less Last Year	999.00	(4b)	2,205.82		
						2,205.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						77,214.56	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
041 Title I, Part A, Improving Basic Programs	0.00	0.00	0.00
042 Title IV, Part A, Safe & Drug-Free	0.00	708.56	-708.56
044 Title II, Part A, Teacher/Principal Train/Recruit	0.00	3,279.41	-3,279.41
045 Title V, Part A, Innovative Programs	0.00	896.04	-896.04
046 TITLE VI REAP	3,019.19	0.00	3,019.19
047 TITLE II (D) PSATT	0.00	41,100.77	-41,100.77
051 Title I, Part A, Improving Basic Programs	20,948.41	18,072.40	2,876.01
052 Title IV, Part A, Safe & Drug-Free	729.11	729.11	0.00
053 Title II, Part D, Ed Technology	307.62	307.62	0.00
054 Title II, Part A, Teacher/Principal Train/Recruit	3,179.96	3,179.96	0.00
055 Title V Part A	1,055.00	1,055.00	0.00
056 TITLE VI REAP	14,441.99	11,928.20	2,513.79
057 TITLE II (D) PSATT	245,360.93	181,403.91	63,957.02
123 INDIRECT COST REIMBURSEMENT	9,051.07	0.00	9,051.07
<b>Total</b>	<u>298,093.28</u>	<u>262,660.98</u>	<u>35,432.30</u>



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

03 Blaine County

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

0044 Turner Elem

## 20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	77.88	75.41
1910 Rentals	0.00	6,725.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>77.88</u>	<u>6,800.41</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		
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	8,087.00	.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	7000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>8,087.00</u>	<u>7,000.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance	1,350.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,800.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,150.62	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County  
0044 Turner Elem**

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

## 28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	7,628.90	8,564.38
1112 District Levy - Personal Property	208.31	250.46
1113 District Levy - Heavy Motor Vehicles	0.09	0.00
1114 District Levy - Pers Prop/Mobile Homes	10.27	31.10
1190 Penalties and Interest on Taxes	12.55	28.45
1510 Interest Earnings	20.12	105.86
1900 Other Revenue from Local Sources	0.00	498.49
3281 State Technology Aid	0.00	1,488.99
3440 State HB20/SB417 Prop Tax Reimb	242.87	389.62
4650 Federal Miscellaneous Grants from OPI	905.59	0.00
6100 Material Prior Period Revenue Adjustments	-498.49	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>8,530.21</b>	<b>11,357.35</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		
222X Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	122.50
4XX Purchased Property Services	0.00	155.48
6XX Supplies and Materials	4,813.90	6674.74
7XX Property and Equipment Acquisition	2,686.10	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>7,500.00</b>	<b>6,952.72</b>



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

## 28 - Technology Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						2,635.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,357.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,952.72	(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	3,935.54	Less Last Year	1,112.21	(4b)		2,823.33	
						2,823.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,863.38	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County  
0044 Turner Elem**

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

## 29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	1.88	0.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1.88	0.06

### Schedule of Changes Worksheet

Beginning Fund Balance	4.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00 Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00 Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4.08	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

03 Blaine County

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

0044 Turner Elem

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	17,428.29
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
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	117,916.98
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	4,791.85
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	481.95
XX	XXX 26XX	41X Energy Utility Services	7,173.90	3,588.79
XX	XXX 4XXX	710 Land	0.00	78.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	6,922.00
XX	XXX 4XXX	725 Major Construction Services	0.00	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

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County**  
**0044 Turner Elem**

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

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,038.30
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,038.30

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,679.02
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,575.02
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	28,745.80
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

03 Blaine County

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

0044 Turner Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	27,437.96	0.00	0.00	0.00	
280	1XXX	2XX	152.42	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	271.34	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	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	884.08	0.00	0.00	0.00	
<b>Totals</b>			28,745.80	0.00	0.00	0.00	28,745.80



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

**03 Blaine County**

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

**0044 Turner Elem**

*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

Submit ID: 0044-45600889

**03 Blaine County**

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

**0044 Turner Elem**



# Trustees' Financial Summary

FY2004-05

Submit ID: 0044-45600889

03 Blaine County

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

0044 Turner Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
<b>Governmental Activities *</b>							
Compensated Absences	11,120.62	2,878.81	0.00	0.00	13,999.43	0.00	13,999.43
Loans Payable	0.00	25,500.00	7,000.00	0.00	18,500.00	7,000.00	11,500.00
Total Governmental Activity							
Long-Term Liabilities	11,120.62	28,378.81	7,000.00	0.00	32,499.43	7,000.00	25,499.43

\* 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.