



Trustees' Financial Summary

FY2005-06

Submit ID: 0044-23241092

03 Blaine County

0044 Turner Elem

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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

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

Certification

Business Manager/Clerk Cindy Cowan

Phone #: (406) 379-2205

(Signature)

(Date)

Chair, Board of Trustees Tim Conlan

(Signature)

(Date)

County Superintendent Carol Elliot

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY06 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 #
051	Title I 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	FEDERAL	0300441405	84.367
056	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	03004404	84.358A
057	Title II, Part D, Ed Technology	FEDERAL	0300446005	84.318
060	tobacco use prevention	FEDERAL	0300449806	84.186b
061	Title I Improving Basic Programs	FEDERAL	0300443106	84.010A
062	Title IV Safe and Drug-Free Schools	FEDERAL	0300441606	84.186A
063	Title II, Part D, Ed Technology	FEDERAL	0300446006	84.318
064	Title II Part A	FEDERAL	0300441406	84.367
065	Title V Part A	FEDERAL	0300443906	84.298
066	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	03004405	84.358A
106	ENERGY COST RELIEF	STATE	0045	



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	71,701.82	8,048.01		1,969.32
02	Taxes Receivable - Real and Personal (120-149)	4,289.86	1,473.59		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	75,991.68	9,521.60		1,969.32
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,289.86	1,473.59		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,289.86	1,473.59		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	22,565.25			
48	Fund Balance for Budget (961-970)	49,136.57	8,048.01		1,969.32
52	TOTAL FUND BALANCE/EQUITY	71,701.82	8,048.01		1,969.32
53	TOTAL LIABILITIES AND FUND BALANCE	75,991.68	9,521.60		1,969.32



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		56,680.49	9,570.45	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		56,680.49	9,570.45	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			7,633.09	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			7,633.09	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,479.43	
48	Fund Balance for Budget (961-970)		56,680.49	-1,542.07	
52	TOTAL FUND BALANCE/EQUITY		56,680.49	1,937.36	
53	TOTAL LIABILITIES AND FUND BALANCE		56,680.49	9,570.45	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,690.40	3,910.91
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,690.40	3,910.91
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			1,690.40	3,910.91
52	TOTAL FUND BALANCE/EQUITY			1,690.40	3,910.91
53	TOTAL LIABILITIES AND FUND BALANCE			1,690.40	3,910.91



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,182.47	4.21		
02	Taxes Receivable - Real and Personal (120-149)	319.75			
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	TOTAL ASSETS AND OTHER DEBITS	9,502.22	4.21		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	319.75			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	319.75			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	755.01			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	8,427.46	4.21		
52	TOTAL FUND BALANCE/EQUITY	9,182.47	4.21		
53	TOTAL LIABILITIES AND FUND BALANCE	9,502.22	4.21		



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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



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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	0.00	94,460.69
1111 District Levy - Real Property	60,679.50	0.00
1112 District Levy - Personal Property	1,880.22	2,955.51
1113 District Levy - Heavy Motor Vehicles	0.00	1.41
1114 District Levy - Pers Prop/Mobile Homes	281.06	330.94
1190 Penalties and Interest on Taxes	227.33	248.64
1510 Interest Earnings	143.95	2,280.61
1900 Other Revenue from Local Sources	1,811.80	40.50
3110 Direct State Aid	153,391.90	172,704.67
3115 State Spec Ed Allowable Cost Pymt to Districts	13,794.33	16,373.47
3120 State Guaranteed Tax Base Aid	55,930.68	59,369.46
3440 State HB20/SB417 Prop Tax Reimb	3,315.81	2,078.16
3444 State School Block Grant	5,920.39	5,965.38
6100 Material Prior Period Revenue Adjustments	1,431.16	62.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	298,808.13	356,872.02

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	112,346.81	146,025.87
2XX Personal Services - Employee Benefits	20,467.12	23,773.41
3XX Purchased Professional and Technical Services	70.00	0.00
4XX Purchased Property Services	126.77	306.50
5XX Other Purchased Services	780.40	1,099.66
6XX Supplies and Materials	15,693.18	11,478.62
810 Dues and Fees	51.15	245.70
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	1,500.10
2XX Personal Services - Employee Benefits	0.00	9.70
6XX Supplies and Materials	0.00	1,054.28
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	6,721.49	7,113.27
2XX Personal Services - Employee Benefits	1,231.83	1,246.10
6XX Supplies and Materials	285.43	1,438.55
810 Dues and Fees	25.60	441.15
222X Educational Media Services		
5XX Other Purchased Services	29.25	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	26,692.79	30,598.19
		2XX	Personal Services - Employee Benefits	6,639.57	6,382.20
		3XX	Purchased Professional and Technical Services	1,693.69	2,204.12
		4XX	Purchased Property Services	1,156.00	0.00
		5XX	Other Purchased Services	12,689.21	19,336.80
		6XX	Supplies and Materials	779.54	3,716.54
		7XX	Property and Equipment Acquisition	3,666.00	0.00
		810	Dues and Fees	1,937.72	3,111.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	18,214.71	18,322.81
		2XX	Personal Services - Employee Benefits	5,179.53	2,916.73
		4XX	Purchased Property Services	10,087.28	25,780.91
		5XX	Other Purchased Services	279.69	366.23
		6XX	Supplies and Materials	7,114.10	13,228.58
		810	Dues and Fees	65.50	65.00
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.22	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	27,437.96	11,860.89
		2XX	Personal Services - Employee Benefits	152.42	99.86
		6XX	Supplies and Materials	271.34	1,674.94
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	884.08	945.87
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	505.36	450.00
		2XX	Personal Services - Employee Benefits	2.40	2.90
		5XX	Other Purchased Services	161.30	0.00
		810	Dues and Fees	5.00	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	3,436.12	4,342.25
		2XX	Personal Services - Employee Benefits	16.29	28.87
		5XX	Other Purchased Services	2,239.42	2,225.82
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	282.63	0.00



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01 - General Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1.33	0.00
5XX Other Purchased Services	111.32	31.98
6XX Supplies and Materials	4,893.18	4,443.98
810 Dues and Fees	93.25	43.03
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	3,910.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>294,517.98</u>	<u>351,823.82</u>

Schedule of Changes Worksheet

Beginning Fund Balance	49,351.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	356,872.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	351,823.82	(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 22,565.25 Less Last Year 5,263.25	(4b)	17,302.00
	17,302.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	71,701.82	(5)



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10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	0.00	32,114.58
1111 District Levy - Real Property	1,282.10	0.00
1112 District Levy - Personal Property	404.10	814.83
1113 District Levy - Heavy Motor Vehicles	0.00	1.41
1114 District Levy - Pers Prop/Mobile Homes	112.17	75.10
1190 Penalties and Interest on Taxes	77.94	70.69
1510 Interest Earnings	120.11	34.47
2220 County On-Schedule Trans Reimb	31,328.42	31,112.61
3210 State On-Schedule Trans Reimb	31,328.44	15,514.98
3440 State HB20/SB417 Prop Tax Reimb	267.12	16,361.83
3444 State School Block Grant	1,938.35	1,953.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,858.75	98,053.58

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	214.54	1,982.74
2XX Personal Services - Employee Benefits	23.48	260.21
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	10.45	0.00
5XX Other Purchased Services	95,246.26	91,603.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	95,494.73	93,846.15



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,840.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						98,053.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						93,846.15	(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)						8,048.01	(5)



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12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	31.29	80.47
1611	National School Lunch Program	12,444.50	9,797.43
4550	Federal Child Nutrition	26,798.66	30,373.31
6100	Material Prior Period Revenue Adjustments	0.00	3.43

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

	39,274.45	40,254.64
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	20,833.99	19,967.16
	2XX Personal Services - Employee Benefits	5,486.87	4,307.44
	4XX Purchased Property Services	250.53	477.95
	5XX Other Purchased Services	981.69	64.97
	6XX Supplies and Materials	10,602.05	17,094.45
	810 Dues and Fees	60.00	150.00

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

	38,215.13	42,061.97
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Schedule of Changes Worksheet

Beginning Fund Balance						4,272.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						40,254.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						42,061.97	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	495.47	(4b)		-495.47	
						-495.47	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,969.32	(5)



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14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	803.06	2,143.82
2240	County Retirement Distribution	49,467.54	36,274.52
6100	Material Prior Period Revenue Adjustments	184.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>50,454.96</u>	<u>38,418.34</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	20,621.53	21,348.40
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	180.81	212.11
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	982.52	958.49
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	5,013.32	4,809.60
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	3,355.82	2,658.25
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	34.03	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,327.44	1,791.09
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	938.50	701.00
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	40.42	35.54
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	369.02	366.45
910	Food Services		
31XX	Food Services		
	2XX Personal Services - Employee Benefits	2,583.65	2,566.83



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14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,447.06	35,447.76
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Schedule of Changes Worksheet

Beginning Fund Balance		53,709.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		38,418.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		35,447.76	(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)		56,680.49	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
051 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	3,680.34
054 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,047.10
057 Title II, Part D, Ed Technology	
6100 Material Prior Period Revenue Adjustments	21.95
060 tobacco use prevention	
3290 State - Other State Grants	284.00
061 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	20,042.99
062 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,034.00
064 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,485.31
065 Title V Part A	
4350 Title V, Part A, Innovative Programs	762.12
066 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,782.49
106 ENERGY COST RELIEF	
3630 OTO State Energy Cost Relief & Transportation	873.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,013.38

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

PRC Program Function Object	2006 Value
051 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	395.25
2XX Personal Services - Employee Benefits	63.75
5XX Other Purchased Services	70.81
6XX Supplies and Materials	5,717.53
051 Subtotal	6,247.34



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
054 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
810 Dues and Fees	3,950.10
23XX Support Services - General Administration	
6XX Supplies and Materials	97.00
	4,047.10
054 Subtotal	
057 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
1XX Personal Services - Salaries	9,815.83
2XX Personal Services - Employee Benefits	1,203.09
3XX Purchased Professional and Technical Services	47,768.96
4XX Purchased Property Services	89.00
5XX Other Purchased Services	7,774.07
6XX Supplies and Materials	2,742.56
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	3,250.00
940 Indirect Costs	363.25
	73,006.76
057 Subtotal	
060 tobacco use prevention	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	284.00
061 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	8,356.95
2XX Personal Services - Employee Benefits	1,339.87
6XX Supplies and Materials	10,346.17
	20,042.99
061 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
062 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
5XX Other Purchased Services	680.74
6XX Supplies and Materials	213.26
810 Dues and Fees	140.00
	1,034.00
062 Subtotal	1,034.00
064 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	3,197.33
6XX Supplies and Materials	471.98
810 Dues and Fees	2,816.00
	6,485.31
064 Subtotal	6,485.31
065 Title V Part A	
435 Title V, Part A, Innovative Programs	
23XX Support Services - General Administration	
6XX Supplies and Materials	762.12
066 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	3,718.23
2XX Personal Services - Employee Benefits	994.41
6XX Supplies and Materials	2,352.95
222X Educational Media Services	
1XX Personal Services - Salaries	3,000.00
2XX Personal Services - Employee Benefits	598.47
6XX Supplies and Materials	115.00
23XX Support Services - General Administration	
1XX Personal Services - Salaries	735.02
2XX Personal Services - Employee Benefits	222.93
5XX Other Purchased Services	45.48
	11,782.49
066 Subtotal	11,782.49



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
106 ENERGY COST RELIEF	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	873.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 124,565.19

Schedule of Changes Worksheet

Beginning Fund Balance	77,214.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49,013.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	124,565.19	(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 3,479.43 Less Last Year 3,204.82	(4b)	274.61
		274.61 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,937.36	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
051 Title I Improving Basic Programs	3,680.34	6,247.34	-2,567.00
054 Title II Part A	4,047.10	4,047.10	0.00
057 Title II, Part D, Ed Technology	21.95	73,006.76	-72,984.81
060 tobacco use prevention	284.00	284.00	0.00
061 Title I Improving Basic Programs	20,042.99	20,042.99	0.00
062 Title IV Safe and Drug-Free Schools	1,034.00	1,034.00	0.00
064 Title II Part A	6,485.31	6,485.31	0.00
065 Title V Part A	762.12	762.12	0.00
066 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,782.49	11,782.49	0.00
106 ENERGY COST RELIEF	873.08	873.08	0.00
Total	49,013.38	124,565.19	-75,551.81



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20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	75.41	164.78
1910 Rentals	6,725.00	7,675.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,800.41	7,839.78

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	300.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	7,000.00	0.00
8XX Other Expenditures	0.00	7,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,000.00	7,300.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,150.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,839.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,300.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)	1,690.40	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
5300 Operating Transfers from Other Funds	0.00	3,910.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,910.91

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,910.91	(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)	3,910.91	(5)



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28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	8,564.38	7,879.95
1112	District Levy - Personal Property	250.46	279.40
1114	District Levy - Pers Prop/Mobile Homes	31.10	34.07
1190	Penalties and Interest on Taxes	28.45	18.69
1510	Interest Earnings	105.86	449.66
1900	Other Revenue from Local Sources	498.49	0.00
3281	State Technology Aid	1,488.99	2,429.17
3440	State HB20/SB417 Prop Tax Reimb	389.62	137.07
6100	Material Prior Period Revenue Adjustments	0.00	20.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,357.35</u>	<u>11,248.01</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
222X	Educational Media Services		
3XX	Purchased Professional and Technical Services	122.50	0.00
4XX	Purchased Property Services	155.48	1,591.62
6XX	Supplies and Materials	6,674.74	7,156.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>6,952.72</u>	<u>8,748.39</u>

Schedule of Changes Worksheet

Beginning Fund Balance				9,863.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				11,248.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				8,748.39	(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	755.01	Less Last Year	3,935.54	(4b)	-3,180.53
Ending Fund Balance (1 + 2 - 3 + 4)					9,182.47 (5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.06	0.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.06	0.13

Schedule of Changes Worksheet

Beginning Fund Balance	4.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.13	(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)		4.21 (5)



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Fund	Account	Description	2005 Value	2006 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	17,428.29	8,483.36
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	117,916.98	148,481.17
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	4,791.85	2,753.75
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	481.95	41.70
XX	XXX 26XX	41X Energy Utility Services	3,588.79	8,460.44
XX	XXX 4XXX	710 Land	78.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	6,922.00	0.00
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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,600.02
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,600.02

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,866.26
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,383.90
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	14,581.56
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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	11,860.89	0.00	0.00	0.00	
280	1XXX	2XX	99.86	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	1,674.94	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	945.87	0.00	0.00	0.00	
Totals			14,581.56	0.00	0.00	0.00	14,581.56



Trustees' Financial Summary

FY2005-06

Submit ID: 0044-23241092

03 Blaine County

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 FY06.*



Trustees' Financial Summary

FY2005-06

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03 Blaine County

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Trustees' Financial Summary

FY2005-06

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0044 Turner Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	13,999.43	0.00	0.00	963.06	13,036.37	0.00	13,036.37
Loans	18,500.00	0.00	0.00	0.00	18,500.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	32,499.43	0.00	0.00	963.06	31,536.37	0.00	13,036.37

* 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.