



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

### 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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FY2005-06

Submit ID: 0045-96496571

**03 Blaine County**

**0045 Turner H S**

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
056	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	0300443905	84.358A
058	Vo Ed Carl Perkins Basic Grant	FEDERAL	0300458105bg	84.048A
066	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	0300443906	84.358A
068	Vo Ed Carl Perkins Basic Grant	FEDERAL	300458106bg	84.048A
069	Vo Ed All Career & Tech Ed Programs	STATE	0304	State
106	energy cost relief	STATE	0045	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

**03 Blaine County**  
**0045 Turner H S**

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)	96,328.02	5,845.67		
02	Taxes Receivable - Real and Personal (120-149)	3,621.43	771.08		
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>99,949.45</b>	<b>6,616.75</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)	3,621.43	771.08		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>3,621.43</b>	<b>771.08</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	47,242.22			
48	Fund Balance for Budget (961-970)	49,085.80	5,845.67		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>96,328.02</b>	<b>5,845.67</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>99,949.45</b>	<b>6,616.75</b>		



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County  
0045 Turner H S

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)		58,606.54	8,950.69	
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>		58,606.54	8,950.69	
<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)			315.98	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			315.98	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,857.69	
48	Fund Balance for Budget (961-970)		58,606.54	6,777.02	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		58,606.54	8,634.71	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		58,606.54	8,950.69	



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FY2005-06

Submit ID: 0045-96496571

**03 Blaine County**  
**0045 Turner H S**

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)	295.33		703.51	3,895.34
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>295.33</b>		<b>703.51</b>	<b>3,895.34</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)	295.33		703.51	3,895.34
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>295.33</b>		<b>703.51</b>	<b>3,895.34</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>295.33</b>		<b>703.51</b>	<b>3,895.34</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

**03 Blaine County**  
**0045 Turner H S**

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

FY2005-06

Submit ID: 0045-96496571

**03 Blaine County**  
**0045 Turner H S**

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)	1,910.11	.94		
02	Taxes Receivable - Real and Personal (120-149)	206.34			
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>2,116.45</b>	<b>.94</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)	206.34			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>206.34</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,103.89			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	806.22	.94		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,910.11</b>	<b>.94</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,116.45</b>	<b>.94</b>		



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FY2005-06

Submit ID: 0045-96496571

03 Blaine County  
0045 Turner H S

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)	23,438.18			
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>	23,438.18			
<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)	23,438.18			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	23,438.18			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	23,438.18			



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FY2005-06

Submit ID: 0045-96496571

**03 Blaine County**  
**0045 Turner H S**

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

FY2005-06

Submit ID: 0045-96496571

03 Blaine County  
0045 Turner H S

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)		8,482.61		
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>		8,482.61		
<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>		8,482.61		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		8,482.61		



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

**03 Blaine County**  
**0045 Turner H S**

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)			24,423.59	
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>			24,423.59	
<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>			24,423.59	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			24,423.59	



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

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)	5,846.70	50,592.89		
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>5,846.70</b>	<b>50,592.89</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	5,846.70	50,592.89		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>5,846.70</b>	<b>50,592.89</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>5,846.70</b>	<b>50,592.89</b>		



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

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

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	122,154.51	113,802.61
1112 District Levy - Personal Property	3,462.42	3,759.85
1113 District Levy - Heavy Motor Vehicles	0.00	2.71
1114 District Levy - Pers Prop/Mobile Homes	483.81	473.40
1190 Penalties and Interest on Taxes	444.67	290.78
1510 Interest Earnings	1,146.94	2,984.03
1900 Other Revenue from Local Sources	1,992.34	52.00
3110 Direct State Aid	180,131.84	185,437.28
3115 State Spec Ed Allowable Cost Pymt to Districts	4,408.10	4,716.14
3120 State Guaranteed Tax Base Aid	82,293.26	81,936.36
3440 State HB20/SB417 Prop Tax Reimb	3,064.12	1,919.63
3444 State School Block Grant	7,229.02	7,283.96
6100 Material Prior Period Revenue Adjustments	-894.47	601.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>405,916.56</b>	<b>403,259.86</b>

### 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	151,231.68	129,149.56
2XX Personal Services - Employee Benefits	22,896.43	21,297.06
3XX Purchased Professional and Technical Services	70.00	112.50
4XX Purchased Property Services	126.77	1,425.22
5XX Other Purchased Services	2,743.14	3,922.71
6XX Supplies and Materials	18,917.13	17,259.16
7XX Property and Equipment Acquisition	0.00	7,000.00
810 Dues and Fees	1,396.53	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	1,500.10
2XX Personal Services - Employee Benefits	0.00	9.70
3XX Purchased Professional and Technical Services	136.00	0.00
5XX Other Purchased Services	54.75	0.00
6XX Supplies and Materials	0.00	995.68
810 Dues and Fees	78.30	0.00
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	374.48	432.88
810 Dues and Fees	17.06	441.15



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 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				
	222X	Educational Media Services			
		5XX	Other Purchased Services	29.25	0.00
		6XX	Supplies and Materials	76.87	0.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	50,806.96	43,263.79
		2XX	Personal Services - Employee Benefits	6,192.45	7,618.16
		3XX	Purchased Professional and Technical Services	3,907.59	3,031.15
		4XX	Purchased Property Services	1,156.00	19.50
		5XX	Other Purchased Services	14,228.52	19,831.44
		6XX	Supplies and Materials	4,370.36	5,189.22
		7XX	Property and Equipment Acquisition	3,666.00	0.00
		810	Dues and Fees	2,537.33	3,419.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	25,013.75	25,497.76
		2XX	Personal Services - Employee Benefits	6,149.13	3,841.78
		4XX	Purchased Property Services	19,169.36	38,106.28
		5XX	Other Purchased Services	409.29	914.10
		6XX	Supplies and Materials	20,146.55	15,369.99
		810	Dues and Fees	65.50	80.00
	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	5,877.38	15,319.97
		2XX	Personal Services - Employee Benefits	31.08	110.62
		6XX	Supplies and Materials	531.74	1,830.25
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	484.82	518.70
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	4,179.01	3,418.75
		2XX	Personal Services - Employee Benefits	19.80	22.05
		3XX	Purchased Professional and Technical Services	140.00	0.00
		5XX	Other Purchased Services	1,012.05	125.58
		6XX	Supplies and Materials	517.40	0.00
		810	Dues and Fees	374.50	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	6,848.13	8,700.26



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	32.43	56.21
		5XX	Other Purchased Services	2,456.83	10,590.51
		810	Dues and Fees	1,260.00	1,000.00
910	Food Services				
	31XX	Food Services			
		5XX	Other Purchased Services	111.32	32.99
		6XX	Supplies and Materials	4,605.74	3,793.91
		810	Dues and Fees	93.25	43.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	3,789.60
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	1,466.74	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>393,962.94</u>	<u>407,440.16</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					81,838.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					403,259.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					407,440.16	(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	47,242.22	Less Last Year	28,571.99	(4b)	18,670.23	
					18,670.23	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					96,328.02	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	554.55	23,696.63
1112	District Levy - Personal Property	197.11	565.23
1114	District Levy - Pers Prop/Mobile Homes	65.66	52.10
1190	Penalties and Interest on Taxes	46.73	49.30
1510	Interest Earnings	51.48	0.03
2220	County On-Schedule Trans Reimb	15,433.78	17,157.70
3210	State On-Schedule Trans Reimb	15,433.78	17,157.71
3440	State HB20/SB417 Prop Tax Reimb	3.74	399.31
3444	State School Block Grant	648.89	653.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>32,435.72</u>	<u>59,731.83</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		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	214.16	1,982.76
2XX	Personal Services - Employee Benefits	228.28	260.21
5XX	Other Purchased Services	186.85	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	260.33	0.00
2XX	Personal Services - Employee Benefits	57.78	0.00
5XX	Other Purchased Services	44,613.70	51,651.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>45,561.10</u>	<u>53,894.83</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						8.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59,731.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						53,894.83	(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)						5,845.67	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	1,143.95	2,400.97
2240	County Retirement Distribution	28,687.52	28,222.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>29,831.47</u>	<u>30,623.23</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	18,155.94	19,554.96
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	212.16
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	788.40	958.49
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	4,630.85	6,367.07
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	2,971.42	3,696.61
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	25.85	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	758.88	2,340.33
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	938.50	1,423.24
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	334.34	270.07
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	547.88	750.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>29,152.06</u>	<u>35,573.68</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						63,556.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						30,623.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						35,573.68	(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)						58,606.54	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>056 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	669.06
<b>058 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5.35
<b>066 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,441.62
<b>068 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,785.00
<b>069 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	1,794.40
<b>106 energy cost relief</b>	
3630 OTO State Energy Cost Relief & Transportation	456.69

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

22,152.12

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

PRC Program Function Object	2006 Value
<b>066 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	3,718.23
2XX Personal Services - Employee Benefits	998.31
6XX Supplies and Materials	6,069.14
222X Educational Media Services	
1XX Personal Services - Salaries	3,000.00
2XX Personal Services - Employee Benefits	588.45
6XX Supplies and Materials	434.95
23XX Support Services - General Administration	
1XX Personal Services - Salaries	1,837.52
2XX Personal Services - Employee Benefits	557.26
5XX Other Purchased Services	237.76
<b>066 Subtotal</b>	17,441.62



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>068 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	1,785.00
<b>069 Vo Ed All Career &amp; Tech Ed Programs</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	1,794.40
<b>106 energy cost relief</b>	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	456.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100px;">           0.00      21,477.71         </div>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					6,102.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,152.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,477.71	(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	1,857.69	Less Last Year	0.00	(4b)	1,857.69	
					1,857.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,634.71	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
056 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	669.06	0.00	669.06
058 Vo Ed Carl Perkins Basic Grant	5.35	0.00	5.35
066 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	17,441.62	17,441.62	0.00
068 Vo Ed Carl Perkins Basic Grant	1,785.00	1,785.00	0.00
069 Vo Ed All Career & Tech Ed Programs	1,794.40	1,794.40	0.00
106 energy cost relief	456.69	456.69	0.00
<b>Total</b>	<u>22,152.12</u>	<u>21,477.71</u>	<u>674.41</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	15.54	54.75
3260 State Driver's Education Reimbursement	418.67	863.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	434.21	918.39

### 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	0.00	840.00
2XX Personal Services - Employee Benefits	0.00	5.42
5XX Other Purchased Services	54.75	117.66
6XX Supplies and Materials	717.09	315.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	771.84	1,278.48

## Schedule of Changes Worksheet

Beginning Fund Balance	655.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	918.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,278.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	295.33	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	153.39	224.13
1910 Rentals	10,262.50	4,675.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,415.89	4,899.13

### 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	237.50	450.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	7,000.00	0.00
8XX Other Expenditures	0.00	7,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,237.50	7,450.00

## Schedule of Changes Worksheet

Beginning Fund Balance	3,254.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,899.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,450.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	703.51	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1.64	4.10
5300 Operating Transfers from Other Funds	0.00	3,789.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1.64	3,793.70

### Schedule of Changes Worksheet

Beginning Fund Balance	101.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,793.70	(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)	3,895.34	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	7,349.51	7,138.48
1112	District Levy - Personal Property	208.39	233.35
1114	District Levy - Pers Prop/Mobile Homes	26.56	29.15
1190	Penalties and Interest on Taxes	23.47	14.90
1510	Interest Earnings	38.18	307.98
1900	Other Revenue from Local Sources	1,305.56	0.00
3281	State Technology Aid	1,661.82	2,472.55
3440	State HB20/SB417 Prop Tax Reimb	182.78	119.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>10,796.27</u>	<u>10,315.45</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	7,080.67	11,534.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>7,358.65</u>	<u>13,126.33</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				4,526.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				10,315.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				13,126.33	(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	1,103.89	Less Last Year	909.41	(4b)	194.48
Ending Fund Balance (1 + 2 - 3 + 4)				1,910.11	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

29 - Flexibility Fund

## Schedule of Changes Worksheet

Beginning Fund Balance						0.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00 (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)						0.94 (5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	348.00	909.99
1900 Other Revenue from Local Sources	1,355.27	0.00
6100 Material Prior Period Revenue Adjustments	8,004.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,707.27	909.99

### 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	3,267.01	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,267.01	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	22,528.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	909.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	23,438.18	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 77 - Miscellaneous Internal Service Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	142.97	342.39
1900 Other Revenue from Local Sources	10,410.81	4,792.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,553.78	5,134.53

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

PRC Program Function Object	2005 Value	2006 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	5,456.05	6,230.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,456.05	6,230.17

## Schedule of Changes Worksheet

Beginning Fund Balance	9,578.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,134.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,230.17	(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)	8,482.61	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	57,670.13	56,389.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	57,670.13	56,389.67

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	61,240.10	55,104.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	61,240.10	55,104.81

## Schedule of Changes Worksheet

Beginning Fund Balance	23,138.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,389.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	55,104.81	(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)	24,423.59	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

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	5,666.22	8,187.97
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	155,773.11	132,199.14
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	3,109.17	870.67
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	303.55	515.00
XX	XXX 26XX	41X Energy Utility Services	13,751.65	8,005.58
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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

**03 Blaine County**  
**0045 Turner H S**

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,716.14
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,716.14

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,571.82
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,791.17
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	17,779.54
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: 100%**



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	15,319.97	0.00	0.00	0.00	
280	1XXX	2XX	110.62	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	1,830.25	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	518.70	0.00	0.00	0.00	
<b>Totals</b>			17,779.54	0.00	0.00	0.00	17,779.54



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

**03 Blaine County**

**0045 Turner H S**

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

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY06.*



# Trustees' Financial Summary

FY2005-06

Submit ID: 0045-96496571

03 Blaine County

0045 Turner H S

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	156.00	0.00	0.00	0.00	156.00
Land Improvements	19,314.00	0.00	0.00	0.00	19,314.00
Buildings	1,546,647.70	0.00	0.00	0.00	1,546,647.70
Machinery And Equipment	148,329.99	0.00	0.00	0.00	148,329.99
Totals at historical cost	1,714,447.69	0.00	0.00	0.00	1,714,447.69
Less Accumulated depreciation for:					
Improvement Accum	15,976.00	0.00	365.70	0.00	16,341.70
Building Accum	933,598.39	0.00	24,456.21	0.00	958,054.60
Machinery And Equipment Accum	92,874.62	0.00	10,260.85	0.00	103,135.47
Total accumulated depreciation	1,042,449.01	0.00	35,082.76	0.00	1,077,531.77
Governmental activities, capital assets, net	671,998.68	0.00	-35,082.76	0.00	636,915.92

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

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

<b>Depreciation by Function for FY2006</b>	<b>Governmental Business-Type</b>		<b>Adjustments</b>
	<b>Activities</b>	<b>Activities</b>	
Operations and Maintenance (26XX)	0.00	0.00	0.00
Total Depreciation for FY2006	0.00	0.00	0.00



# Trustees' Financial Summary

FY2005-06

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03 Blaine County

0045 Turner H S

	(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-
<b>Governmental Activities *</b>							
Compensated	11,292.91	1,689.94	0.00	0.00	12,982.85	0.00	12,982.85
Loans	18,500.00	0.00	0.00	0.00	18,500.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	29,792.91	1,689.94	0.00	0.00	31,482.85	0.00	12,982.85

\* 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.