



Trustees' Financial Summary

FY2004-05

Submit ID: 0045-46637273

03 Blaine County
0045 Turner H S

**** Recalculated ****

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Cindy Cowan

Phone #: (406) 379-2205

(Signature)

(Date)

Chair, Board of Trustees Randy Maloney

(Signature)

(Date)

County Superintendent Carol Elliot

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY05 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
046	TITLE VI REAP	FEDERAL	030044	84.358A
047	TITLE II (D) PSATT	FEDERAL	0300446004	84.318
056	TITLE VI REAP	FEDERAL	030044	84.358A
057	TITLE II (D) PSATT	FEDERAL	0300446005	84.318
058	Vo Ed Carl Perkins Basic Grant	FEDERAL	0300458105BG	84.048A
059	Vo Ed Tech Ed/Industrial Arts	STATE	0300458105BG	State



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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)	81,838.09	8.67		
02	Taxes Receivable - Real and Personal (120-149)	2,210.73	122.17		
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	84,048.82	130.84		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,210.73	122.17		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,210.73	122.17		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	28,571.99			
48	Fund Balance for Budget (961-970)	53,266.10	8.67		
52	TOTAL FUND BALANCE/EQUITY	81,838.09	8.67		
53	TOTAL LIABILITIES AND FUND BALANCE	84,048.82	130.84		



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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)		63,556.99	6,102.61	
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		63,556.99	6,102.61	
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)		63,556.99	6,102.61	
52	TOTAL FUND BALANCE/EQUITY		63,556.99	6,102.61	
53	TOTAL LIABILITIES AND FUND BALANCE		63,556.99	6,102.61	



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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)	655.42		3,254.38	101.64
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	655.42		3,254.38	101.64
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)	655.42		3,254.38	101.64
52	TOTAL FUND BALANCE/EQUITY	655.42		3,254.38	101.64
53	TOTAL LIABILITIES AND FUND BALANCE	655.42		3,254.38	101.64



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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)	4,526.51	.94		
02	Taxes Receivable - Real and Personal (120-149)	109.96			
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	4,636.47	.94		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	109.96			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	109.96			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	909.41			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	3,617.10	.94		
52	TOTAL FUND BALANCE/EQUITY	4,526.51	.94		
53	TOTAL LIABILITIES AND FUND BALANCE	4,636.47	.94		



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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)	22,528.19			
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	22,528.19			
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)	22,528.19			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	22,528.19			
53	TOTAL LIABILITIES AND FUND BALANCE	22,528.19			



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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)		9,578.25		
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		9,578.25		
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		9,578.25		
53	TOTAL LIABILITIES AND FUND BALANCE		9,578.25		



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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)			23,138.73	
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			23,138.73	
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			23,138.73	
53	TOTAL LIABILITIES AND FUND BALANCE			23,138.73	



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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)	4,580.83	10,568.02		
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	4,580.83	10,568.02		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	311.69			
23	Warrants Payable (620)	4,269.14	10,568.02		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	4,580.83	10,568.02		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	4,580.83	10,568.02		



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



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



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01 - General Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	120,443.12	122,154.51
1112 District Levy - Personal Property	3,839.61	3,462.42
1113 District Levy - Heavy Motor Vehicles	244.13	0.00
1114 District Levy - Pers Prop/Mobile Homes	472.43	483.81
1190 Penalties and Interest on Taxes	250.02	444.67
1510 Interest Earnings	502.53	1,146.94
1900 Other Revenue from Local Sources	314.26	1,992.34
3110 Direct State Aid	171,785.23	180,131.84
3115 State Spec Ed Allowable Cost Pymt to Districts	4,791.56	4,408.10
3120 State Guaranteed Tax Base Aid	75,671.76	82,293.26
3440 State HB20/SB417 Prop Tax Reimb	3,132.42	3,064.12
3444 State School Block Grant	7,174.49	7,229.02
6100 Material Prior Period Revenue Adjustments	6,778.66	-894.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	395,400.22	405,916.56

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	125,343.93	151231.68
2XX Personal Services - Employee Benefits	22,742.89	22896.43
3XX Purchased Professional and Technical Services	791.25	70.00
4XX Purchased Property Services	2,766.00	126.77
5XX Other Purchased Services	3,061.43	2743.14
6XX Supplies and Materials	65,889.10	18917.13
810 Dues and Fees	568.84	1396.53
8XX Other Expenditures	1,236.42	.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	715.56	136.00
5XX Other Purchased Services	443.06	54.75
6XX Supplies and Materials	43.68	.00
810 Dues and Fees	0.00	78.30
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	6,319.26	6721.49
2XX Personal Services - Employee Benefits	1,154.94	1231.83
6XX Supplies and Materials	2,126.83	374.48
810 Dues and Fees	101.94	17.06
222X Educational Media Services		
5XX Other Purchased Services	0.00	29.25



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01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		6XX	Supplies and Materials	1,013.50	76.87
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	42,380.80	50806.96
		2XX	Personal Services - Employee Benefits	5,115.65	6192.45
		3XX	Purchased Professional and Technical Services	2,656.46	3907.59
		4XX	Purchased Property Services	1,284.19	1156.00
		5XX	Other Purchased Services	16,057.69	14228.52
		6XX	Supplies and Materials	4,601.47	4370.36
		7XX	Property and Equipment Acquisition	0.00	3666.00
		810	Dues and Fees	1,411.50	2537.33
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	21,709.11	25013.75
		2XX	Personal Services - Employee Benefits	5,483.94	6149.13
		3XX	Purchased Professional and Technical Services	131.50	.00
		4XX	Purchased Property Services	12,744.23	19169.36
		5XX	Other Purchased Services	403.20	409.29
		6XX	Supplies and Materials	9,967.17	20146.55
		810	Dues and Fees	13.00	65.50
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	2.28	.22
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	3,920.78	5877.38
		2XX	Personal Services - Employee Benefits	18.58	31.08
		3XX	Purchased Professional and Technical Services	25.00	.00
		6XX	Supplies and Materials	1,224.59	531.74
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	431.80	484.82
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	3,343.25	4179.01
		2XX	Personal Services - Employee Benefits	15.86	19.80
		3XX	Purchased Professional and Technical Services	0.00	140.00
		5XX	Other Purchased Services	723.79	1012.05
		6XX	Supplies and Materials	0.00	517.40
		810	Dues and Fees	505.00	374.50



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01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	4,136.12	6848.13
		2XX	Personal Services - Employee Benefits	23.27	32.43
		5XX	Other Purchased Services	6,737.11	2456.83
		6XX	Supplies and Materials	574.00	.00
		810	Dues and Fees	2,060.00	1260.00
910	Food Services				
	31XX	Food Services			
		5XX	Other Purchased Services	0.00	111.32
		6XX	Supplies and Materials	7,239.26	4605.74
		810	Dues and Fees	0.00	93.25
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	1466.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				389,259.23	393,962.94

Schedule of Changes Worksheet

Beginning Fund Balance					41,312.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					405,916.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					393,962.94	(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	28,571.99	Less Last Year	0.00	(4b)	28,571.99	
					28,571.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					81,838.09	(5)



Trustees' Financial Summary

FY2004-05

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03 Blaine County
0045 Turner H S

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	28,625.97	554.55
1112 District Levy - Personal Property	810.17	197.11
1113 District Levy - Heavy Motor Vehicles	0.31	0.00
1114 District Levy - Pers Prop/Mobile Homes	72.60	65.66
1190 Penalties and Interest on Taxes	49.88	46.73
1510 Interest Earnings	10.00	51.48
2220 County On-Schedule Trans Reimb	16,641.20	15,433.78
3210 State On-Schedule Trans Reimb	16,641.22	15,433.78
3440 State HB20/SB417 Prop Tax Reimb	745.35	3.74
3444 State School Block Grant	644.00	648.89
6100 Material Prior Period Revenue Adjustments	-6,600.87	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,639.83	32,435.72

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	436.10	214.16
2XX Personal Services - Employee Benefits	161.45	228.28
5XX Other Purchased Services	220.75	186.85
27XX Student Transportation Services		
1XX Personal Services - Salaries	481.87	260.33
2XX Personal Services - Employee Benefits	97.73	57.78
5XX Other Purchased Services	49,318.17	44613.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,716.07	45,561.10



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**** Recalculated ****

0045 Turner H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						13,134.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						32,435.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						45,561.10	(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)						8.67	(5)



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**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	384.00	1,143.95
2240 County Retirement Distribution	53,731.88	28,687.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	54,115.88	29,831.47

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	19,350.86	18155.94
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	832.61	788.40
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,923.94	4630.85
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,183.20	2971.42
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	25.85
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	606.56	758.88
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	643.50	938.50
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	265.86	334.34
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	330.69	547.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,137.22	29,152.06



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**** Recalculated ****

0045 Turner H S

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					62,877.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,831.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					29,152.06	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					63,556.99	(5)



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**** Recalculated ****

0045 Turner H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
046 TITLE VI REAP	
6100 Material Prior Period Revenue Adjustments	10,959.81
056 TITLE VI REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,067.94
6100 Material Prior Period Revenue Adjustments	-99.84
056 Subtotal	16,968.10
058 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,742.65
059 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	958.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,628.56

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

PRC Program Function Object	2005 Value
046 TITLE VI REAP	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	3019.19
047 TITLE II (D) PSATT	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	.24
056 TITLE VI REAP	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	6521.44
2XX Personal Services - Employee Benefits	2143.64
6XX Supplies and Materials	2075.00
222X Educational Media Services	
1XX Personal Services - Salaries	4750.00
2XX Personal Services - Employee Benefits	1158.53
6XX Supplies and Materials	419.33



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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
056 Subtotal	17,067.94
058 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	1742.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 21,830.02

Schedule of Changes Worksheet

Beginning Fund Balance	-385.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,628.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,830.02 (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 2,310.22 (4b) -2,310.22	-2,310.22 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,102.61 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
046 TITLE VI REAP	10,959.81	3,019.19	7,940.62
047 TITLE II (D) PSATT	0.00	0.24	-0.24
056 TITLE VI REAP	16,968.10	17,067.94	-99.84
058 Vo Ed Carl Perkins Basic Grant	1,742.65	1,742.65	0.00
059 Vo Ed Tech Ed/Industrial Arts	958.00	0.00	958.00
Total	30,628.56	21,830.02	8,798.54



Trustees' Financial Summary

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**** Recalculated ****

18 - Traffic Education Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	9.09	15.54
3260 State Driver's Education Reimbursement	737.49	418.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	746.58	434.21

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	250.00	.00
4XX Purchased Property Services	20.45	.00
5XX Other Purchased Services	77.46	54.75
6XX Supplies and Materials	131.51	717.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	479.42	771.84

Schedule of Changes Worksheet

Beginning Fund Balance	993.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	434.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	771.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	655.42	(5)



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**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	96.26	153.39
1910 Rentals	15,050.88	10,262.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,147.14	10,415.89

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	237.50
6XX Supplies and Materials	599.76	.00
7XX Property and Equipment Acquisition	20,500.00	.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	7000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,099.76	7,237.50

Schedule of Changes Worksheet

Beginning Fund Balance	75.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,415.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,237.50	(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)		3,254.38 (5)



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**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	0.00	1.64
5300 Operating Transfers from Other Funds	4,650.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,650.06	1.64

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	4,027.58	.00
2XX Personal Services - Employee Benefits	562.24	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,589.82	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	100.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.64	(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)
	101.64	(5)



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**** Recalculated ****

28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	4,650.88	7,349.51
1112 District Levy - Personal Property	177.56	208.39
1113 District Levy - Heavy Motor Vehicles	0.07	0.00
1114 District Levy - Pers Prop/Mobile Homes	8.75	26.56
1190 Penalties and Interest on Taxes	10.12	23.47
1510 Interest Earnings	23.21	38.18
1900 Other Revenue from Local Sources	0.00	1,305.56
3281 State Technology Aid	0.00	1,661.82
3290 State - Other State Grants	1,165.74	0.00
3440 State HB20/SB417 Prop Tax Reimb	185.53	182.78
4650 Federal Miscellaneous Grants from OPI	885.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,107.68	10,796.27

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	122.50
4XX Purchased Property Services	0.00	155.48
6XX Supplies and Materials	4,796.44	7080.67
7XX Property and Equipment Acquisition	2,686.10	.00
23XX Support Services - General Administration		
6XX Supplies and Materials	17.46	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,500.00	7,358.65



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**** Recalculated ****

0045 Turner H S

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						2,561.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,796.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,358.65	(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	909.41	Less Last Year	2,382.41	(4b)		-1,473.00	
						-1,473.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,526.51	(5)



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**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	0.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.94	0.00

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)



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**** Recalculated ****

60 - Building Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	207.14	348.00
1900 Other Revenue from Local Sources	0.00	1,355.27
6100 Material Prior Period Revenue Adjustments	0.00	8,004.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	207.14	9,707.27

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	3267.01
7XX Property and Equipment Acquisition	9,049.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,049.00	3,267.01

Schedule of Changes Worksheet

Beginning Fund Balance	17,342.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,707.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,267.01	(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 1,255.00	(4b)	-1,255.00
		-1,255.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,528.19	(5)



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77 - Miscellaneous Internal Service Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	61.42	142.97
1900 Other Revenue from Local Sources	6,916.54	10,410.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,977.96	10,553.78

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

PRC Program Function Object	2004 Value	2005 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	9,416.47	5,456.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,416.47	5,456.05

Schedule of Changes Worksheet

Beginning Fund Balance	4,480.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,553.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,456.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,578.25	(5)



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**** Recalculated ****

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2004 Value	2005 Value
1700 Student Extracurricular Activity Receipts	51,934.96	57,670.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	51,934.96	57,670.13

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

PRC Program Function Object	2004 Value	2005 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	51,823.63	61,240.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	51,823.63	61,240.10

Schedule of Changes Worksheet

Beginning Fund Balance	26,708.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,670.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,240.10	(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)	23,138.73	(5)



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**** Recalculated ****

Fund	Account	Description	2004 Value	2005 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	5,666.22
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	155,773.11
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	3,109.17
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	303.55
XX	XXX 26XX	41X Energy Utility Services	7,173.92	13,751.65
XX	XXX 4XXX	710 Land	0.00	78.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	6,922.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,408.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,408.10

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,469.14
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,347.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	6,925.02
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	5,877.38	0.00	0.00	0.00	
280	1XXX	2XX	31.08	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	531.74	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	484.82	0.00	0.00	0.00	
Totals			6,925.02	0.00	0.00	0.00	6,925.02



Trustees' Financial Summary

FY2004-05

Submit ID: 0045-46637273

03 Blaine County

**** Recalculated ****

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

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY05.*



Trustees' Financial Summary

FY2004-05

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**** Recalculated ****

Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	0.00	156.00	0.00	156.00
Land Improvements	0.00	19,314.00	0.00	19,314.00
Buildings	0.00	1,546,647.70	0.00	1,546,647.70
Machinery And Equipment	0.00	148,329.99	0.00	148,329.99
Construction in Progress	0.00	0.00	0.00	0.00
Totals at historical cost	0.00	1,714,447.69	0.00	1,714,447.69
Less Accumulated depreciation for:				
Improvement Accum	0.00	15,976.00	0.00	15,976.00
Building Accum	0.00	933,598.39	0.00	933,598.39
Machinery And Equipment Accum	0.00	92,874.62	0.00	92,874.62
Total accumulated depreciation	0.00	1,042,449.01	0.00	1,042,449.01
Governmental activities, capital assets, net	0.00	671,998.68	0.00	671,998.68

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

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

Depreciation by Function for FY2005	Governmental Activities	Business-Type Activities
Instruction (1XXX)	20,692.84	0.00
Support Services Staff (22XX)	5,565.05	0.00
General Administration (23XX)	4,843.30	0.00
Operations and Maintenance (26XX)	6,158.94	0.00
Food Service (31XX)	1,491.19	0.00
Extracurricular (34XX, 35XX)	1,131.31	0.00
Total Depreciation for FY2005	39,882.63	0.00



Trustees' Financial Summary

FY2004-05

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03 Blaine County

**** Recalculated ****

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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
Governmental Activities *							
Compensated Absences	8,109.91	3,183.00	0.00	0.00	11,292.91	0.00	11,292.91
Loans Payable	0.00	25,500.00	7,000.00	0.00	18,500.00	7,000.00	11,500.00
Total Governmental Activity							
Long-Term Liabilities	8,109.91	28,683.00	7,000.00	0.00	29,792.91	7,000.00	22,792.91

* 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.