



Trustees' Financial Summary

FY2002-03

Submit ID: 0045-208333330000

03 Blaine County
0045 Turner H S

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Tricia Kimmel

Phone #: (406) 379-2205

(Signature)

(Date)

Chair, Board of Trustees Donna Barber Schneider

(Signature)

(Date)

County Superintendent Carol Elliot

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY03 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 #
023	Vo Ed State All Prgms	STATE	VoEd	State
036	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	REAP	84.358A

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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)	74,676.68	6,210.29	4,615.89	
02	Taxes Receivable - Real and Personal (120-149)	179.35			
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	74,856.03	6,210.29	4,615.89	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	179.35			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	179.35			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	39,505.19			
48	Fund Balance for Budget (961-970)	35,171.49	6,210.29	4,615.89	
52	TOTAL FUND BALANCE/EQUITY	74,676.68	6,210.29	4,615.89	
53	TOTAL LIABILITIES AND FUND BALANCE	74,856.03	6,210.29	4,615.89	

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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)		39,898.92	2,190.35	
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		39,898.92	2,190.35	
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)		39,898.92	2,190.35	
52	TOTAL FUND BALANCE/EQUITY		39,898.92	2,190.35	
53	TOTAL LIABILITIES AND FUND BALANCE		39,898.92	2,190.35	

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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)	725.89		6,028.61	39.76
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	725.89		6,028.61	39.76
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)	725.89		6,028.61	39.76
52	TOTAL FUND BALANCE/EQUITY	725.89		6,028.61	39.76
53	TOTAL LIABILITIES AND FUND BALANCE	725.89		6,028.61	39.76



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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)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	571.80			
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	571.80			
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)	571.80			
52	TOTAL FUND BALANCE/EQUITY	571.80			
53	TOTAL LIABILITIES AND FUND BALANCE	571.80			



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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)	24,929.79			
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	24,929.79			
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)	24,929.79			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	24,929.79			
53	TOTAL LIABILITIES AND FUND BALANCE	24,929.79			

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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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
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)		6,919.03		
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		6,919.03		
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	Contributed Capital (921)				
51	Retained Earnings (930-940)		6,919.03		
52	TOTAL FUND BALANCE/EQUITY		6,919.03		
53	TOTAL LIABILITIES AND FUND BALANCE		6,919.03		



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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)			26,597.37	
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			26,597.37	
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)				
48	Fund Balance for Budget (961-970)			26,597.37	
52	TOTAL FUND BALANCE/EQUITY			26,597.37	
53	TOTAL LIABILITIES AND FUND BALANCE			26,597.37	

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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)	14,590.29	6,785.58		-216.30
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				216.30
20	TOTAL ASSETS AND OTHER DEBITS	14,590.29	6,785.58		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	14,590.29	6,785.58		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	14,590.29	6,785.58		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	14,590.29	6,785.58		



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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)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)			6,082.00	
11	Buildings and Building Improvements (331 & 332)			808,937.23	
12	Machinery and Equipment (341 & 342)			91,304.97	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				39.76
15	Amounts to be Provided (404-406)				10,039.55
20	TOTAL ASSETS AND OTHER DEBITS			906,324.20	10,079.31
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				10,079.31
35	TOTAL LIABILITIES				10,079.31
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			906,324.20	
52	TOTAL FUND BALANCE/EQUITY			906,324.20	
53	TOTAL LIABILITIES AND FUND BALANCE			906,324.20	10,079.31



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01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	116,172.43	118,528.18
1112 District Levy - Personal Property	3,803.03	3,844.13
1113 District Levy - Heavy Motor Vehicles	253.39	406.18
1114 District Levy - Pers Prop/Mobile Homes	299.05	140.64
1190 Penalties and Interest on Taxes	168.61	561.71
1510 Interest Earnings	893.40	690.21
1900 Other Revenue from Local Sources	254.00	78.79
3110 Direct State Aid	171,334.43	162,958.77
3115 State Spec Ed Allowable Cost Pymt to Districts	6,009.79	3,507.26
3120 State Guaranteed Tax Base Aid	67,078.40	75,255.51
3440 State HB20/SB417 Prop Tax Reimb	4,789.18	4,290.40
3444 State School Block Grant	7,212.05	7,028.70
6100 Material Prior Period Revenue Adjustments	4,781.17	5,873.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	383,048.93	383,163.77

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	114,448.09	115,918.16
2XX Personal Services - Employee Benefits	10,091.38	11,007.29
3XX Purchased Professional and Technical Services	844.52	300.00
4XX Purchased Property Services	244.00	6,315.84
5XX Other Purchased Services	1,549.27	2,203.16
6XX Supplies and Materials	14,821.75	25,204.05
7XX Property and Equipment Acquisition	10,045.86	400.00
810 Dues and Fees	200.50	25.50
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	6,277.38
2XX Personal Services - Employee Benefits	0.00	602.02
3XX Purchased Professional and Technical Services	0.00	879.45
5XX Other Purchased Services	0.00	262.50
6XX Supplies and Materials	0.00	495.23
810 Dues and Fees	0.00	42.50
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	5,571.81	6,669.09
2XX Personal Services - Employee Benefits	709.54	729.85
6XX Supplies and Materials	1,331.75	1,470.84
7XX Property and Equipment Acquisition	1,259.00	0.00
810 Dues and Fees	756.14	531.00



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	221X		Improvement of Instruction Services		
	222X		Educational Media Services		
		1XX	Personal Services - Salaries	0.00	478.02
		2XX	Personal Services - Employee Benefits	0.00	41.34
		6XX	Supplies and Materials	0.00	96.29
	23XX		Support Services - General Administration		
		1XX	Personal Services - Salaries	24,218.24	36,691.85
		2XX	Personal Services - Employee Benefits	6,069.93	8,415.77
		3XX	Purchased Professional and Technical Services	2,342.11	5,133.87
		4XX	Purchased Property Services	0.00	2,227.00
		5XX	Other Purchased Services	20,182.93	3,969.59
		6XX	Supplies and Materials	4,071.45	5,735.88
		7XX	Property and Equipment Acquisition	279.95	0.00
		810	Dues and Fees	1,910.50	76.50
	26XX		Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	17,419.97	22,413.13
		2XX	Personal Services - Employee Benefits	3,219.56	4,880.93
		4XX	Purchased Property Services	12,148.74	8,747.11
		5XX	Other Purchased Services	375.91	397.18
		6XX	Supplies and Materials	14,252.12	15,610.20
		7XX	Property and Equipment Acquisition	24,680.90	1,418.32
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	3.70	6.38
		5XX	Other Purchased Services	0.00	5,600.77
	28XX		Support Services - Central		
		1XX	Personal Services - Salaries	955.51	0.00
		2XX	Personal Services - Employee Benefits	557.54	0.00
		6XX	Supplies and Materials	5,272.59	0.00
280	Special Education - Local and State				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	5,531.02	5,256.04
		2XX	Personal Services - Employee Benefits	113.78	17.20
		5XX	Other Purchased Services	0.00	3.00
		6XX	Supplies and Materials	1,861.59	6.50
		7XX	Property and Equipment Acquisition	1,958.00	0.00
	62XX		Resources Transferred to Other School Districts or Cooper		
		920	Resources Transferred to Other School Districts or Cooper	431.30	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
310	Agriculture				
		1XXX	Instruction		
			1XX Personal Services - Salaries	28,720.15	0.00
			2XX Personal Services - Employee Benefits	2,791.11	0.00
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	2,779.77	2,820.25
			2XX Personal Services - Employee Benefits	40.76	11.18
			5XX Other Purchased Services	140.00	542.70
			810 Dues and Fees	205.00	325.00
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	7,487.48	5,269.49
			2XX Personal Services - Employee Benefits	435.32	21.99
			5XX Other Purchased Services	9,570.91	7,305.30
			6XX Supplies and Materials	1,963.30	221.27
			810 Dues and Fees	1,075.00	280.00
910	Food Services				
		31XX	Food Services		
			1XX Personal Services - Salaries	0.00	32,150.33
			2XX Personal Services - Employee Benefits	0.00	2,534.70
			5XX Other Purchased Services	0.00	179.45
			6XX Supplies and Materials	0.00	7,942.82
			810 Dues and Fees	0.00	40.00
999	Undistributed				
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>364,939.75</u>	<u>366,301.21</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0045-208333330000

03 Blaine County

0045 Turner H S

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					59,871.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					383,163.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					366,301.21	(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	39,505.19	Less Last Year	41,563.06	(4b)	-2,057.87	
					-2,057.87	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					74,676.68	(5)

Trustees' Financial Summary

FY2002-03

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03 Blaine County

0045 Turner H S

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	21,492.88	13,894.07
1112	District Levy - Personal Property	549.68	522.19
1113	District Levy - Heavy Motor Vehicles	12.91	75.98
1114	District Levy - Pers Prop/Mobile Homes	36.47	26.31
1190	Penalties and Interest on Taxes	8.15	96.54
1510	Interest Earnings	274.74	72.71
2220	County On-Schedule Trans Reimb	8,800.00	23,504.01
3210	State On-Schedule Trans Reimb	8,800.00	29,111.21
3440	State HB20/SB417 Prop Tax Reimb	899.43	585.56
3444	State School Block Grant	1,294.74	1,261.82
6100	Material Prior Period Revenue Adjustments	0.00	-3.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>42,169.00</u>	<u>69,147.29</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	941.21	0.00
2XX	Personal Services - Employee Benefits	239.12	234.66
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	1,712.11	1,646.58
2XX	Personal Services - Employee Benefits	602.78	777.56
5XX	Other Purchased Services	38,275.04	76,958.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>41,770.26</u>	<u>79,617.51</u>



Trustees' Financial Summary

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03 Blaine County

0045 Turner H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						16,680.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						69,147.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						79,617.51	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,210.29	(5)



Trustees' Financial Summary

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03 Blaine County

0045 Turner H S

11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	118.52	53.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	118.52	53.91

Schedule of Changes Worksheet

Beginning Fund Balance	4,561.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,615.89	(5)



Trustees' Financial Summary

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03 Blaine County

0045 Turner H S

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,157.16	477.53
2240	County Retirement Distribution	31,198.46	31,274.64
6100	Material Prior Period Revenue Adjustments	0.00	-148.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>32,355.62</u>	<u>31,604.00</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	16,397.53	17,056.56
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	917.15
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	767.84	896.32
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	0.00	233.16
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	3,950.30	4,803.35
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	2,447.68	3,301.20
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	76.22	0.00
28XX	Support Services - Central		
	2XX Personal Services - Employee Benefits	141.41	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	717.89	667.75
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	1,416.00	1,200.00
310	Agriculture		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,417.20	0.00
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	215.44	222.19



Trustees' Financial Summary

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03 Blaine County

0045 Turner H S

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	241.45	418.44
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	0.00	4,841.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>30,788.96</u>	<u>34,557.92</u>

Schedule of Changes Worksheet

Beginning Fund Balance					42,852.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31,604.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					34,557.92	(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)					39,898.92	(5)



Trustees' Financial Summary

FY2002-03

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03 Blaine County

0045 Turner H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
023 Vo Ed State All Prgms	
1940 Textbook Sales and Rentals	963.56
3900 State Career & Technical Ed Entitlement	670.00
	1,633.56
023 Subtotal	
036 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	8,571.06
	10,204.62

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

PRC Program Function Object	2003 Value
023 Vo Ed State All Prgms	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	144.08
036 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	50.00
7XX Property and Equipment Acquisition	859.50
222X Educational Media Services	
1XX Personal Services - Salaries	2,375.99
2XX Personal Services - Employee Benefits	209.34
6XX Supplies and Materials	3,607.83
7XX Property and Equipment Acquisition	978.00
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	121.01
5XX Other Purchased Services	686.89
	8,888.56
036 Subtotal	
	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,032.64



Trustees' Financial Summary

FY2002-03

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03 Blaine County

0045 Turner H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,018.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,204.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,032.64	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,190.35	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
023 Vo Ed State All Prgms	1,633.56	144.08	1489.48
036 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,571.06	8888.56	-317.50
Total	<u>10,204.62</u>	<u>9,032.64</u>	<u>1,171.98</u>



Trustees' Financial Summary

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03 Blaine County

0045 Turner H S

18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1311	Driver's Education Fees	100.00	270.00
1510	Interest Earnings	15.09	7.28
3260	State Driver's Education Reimbursement	762.53	525.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>877.62</u>	<u>802.33</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	5XX Other Purchased Services	0.00	781.22
	6XX Supplies and Materials	26.55	146.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>26.55</u>	<u>927.51</u>

Schedule of Changes Worksheet

Beginning Fund Balance				851.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				802.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				927.51	(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)				725.89	(5)



Trustees' Financial Summary

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0045 Turner H S

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1910 Rentals	0.00	6,028.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	6,028.61

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,028.61	(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)	6,028.61	(5)



Trustees' Financial Summary

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0045 Turner H S

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	64.05	21.12
5300 Operating Transfers from Other Funds	0.00	100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64.05	121.12

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	674.86	0.00
2XX Personal Services - Employee Benefits	55.82	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	1,200.11
2XX Personal Services - Employee Benefits	0.00	235.97
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	360.86
2XX Personal Services - Employee Benefits	0.00	70.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	730.68	1,867.90



Trustees' Financial Summary

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03 Blaine County

0045 Turner H S

21 - Compensated Absence Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,786.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						121.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,867.90	(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)						39.76	(5)



Trustees' Financial Summary

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0045 Turner H S

28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	26.43	2.20
3281 State Technology Aid	79.89	0.00
6100 Material Prior Period Revenue Adjustments	0.00	463.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	106.32	465.48

Schedule of Changes Worksheet

Beginning Fund Balance	106.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	465.48	(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)	571.80	(5)



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0045 Turner H S

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	1,255.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	1,255.77

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	1,255.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,255.77

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,255.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,255.77	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			0.00 (5)



Trustees' Financial Summary

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0045 Turner H S

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	653.15	296.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	653.15	296.65

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	506.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	506.50

Schedule of Changes Worksheet

Beginning Fund Balance	25,139.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	296.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	506.50	(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)	24,929.79	(5)



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0045 Turner H S

77 - Miscellaneous Internal Service Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	5.69	26.39
1900	Other Revenue from Local Sources	4,031.77	8,742.86
6100	Material Prior Period Revenue Adjustments	0.00	-889.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,037.46</u>	<u>7,880.14</u>

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

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	2XX Personal Services - Employee Benefits	2,365.99	2,632.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>2,365.99</u>	<u>2,632.58</u>

Schedule of Changes Worksheet

Beginning Fund Balance		1,671.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7,880.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,632.58	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,919.03	(5)



Trustees' Financial Summary

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0045 Turner H S

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	48,443.98	45,209.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,443.98	45,209.27

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	46,460.83	34,559.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,460.83	34,559.44

Schedule of Changes Worksheet

Beginning Fund Balance	15,947.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,209.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,559.44	(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)	26,597.37	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	6,738.23	6,570.99
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	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	3,507.26
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	3,507.26

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,168.99
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,050.42
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	5,282.74
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
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0045-208333330000

03 Blaine County

0045 Turner H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	5,256.04	0.00	0.00	0.00	
280	1XXX	2XX	17.20	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	3.00	0.00	0.00	0.00	
280	1XXX	6XX	6.50	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	0.00	0.00	0.00	0.00	
Totals			5,282.74	0.00	0.00	0.00	5,282.74



Trustees' Financial Summary

FY2002-03

Submit ID: 0045-208333330000

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 FY03.*