



# Trustees' Financial Summary

FY2003-04

Submit ID: 0044-56831652

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

**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 FY04 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 #
031	Title I Improving Basic Programs	FEDERAL	0300443103	84.010A
032	Title IV Safe and Drug-Free Schools	FEDERAL	0300441603	84.186A
033	Title II, Part D, Ed Technology	FEDERAL	0300446003	84.318
034	Title II Part A	FEDERAL	0300441403	84.367
035	Title V Part A	FEDERAL	0300443903	84.298
036	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	030044	84.358A
041	Title I Improving Basic Programs	FEDERAL	0300443104	84.010A
042	Title IV Safe and Drug-Free Schools	FEDERAL	0300441604	84.186A
043	Title II, Part D, Ed Technology	FEDERAL	0300446004	84.318
044	Title II Part A	FEDERAL	0300441404	84.367
045	Title V Part A	FEDERAL	0300443904	84.298
046	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	030044	84.358A
047	Title II, Part D, Ed Technology	FEDERAL	0300446004	84.318

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	48,242.80	32,476.56		2,717.33
02	Taxes Receivable - Real and Personal (120-149)	16,896.34	11,924.13		
03	Taxes Receivable - Protested (150-159)	143.84			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>65,282.98</b>	<b>44,400.69</b>		<b>2,717.33</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	6,365.67			
25	Deferred Revenue (680)	17,040.18	11,924.13		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>23,405.85</b>	<b>11,924.13</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	2,078.91			
48	Fund Balance for Budget (961-970)	39,798.22	32,476.56		2,717.33
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>41,877.13</b>	<b>32,476.56</b>		<b>2,717.33</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>65,282.98</b>	<b>44,400.69</b>		<b>2,717.33</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		41,702.01	39,576.44	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		41,702.01	39,576.44	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			999.00	
48	Fund Balance for Budget (961-970)		41,702.01	38,577.44	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		41,702.01	39,576.44	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		41,702.01	39,576.44	

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,350.21	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,350.21	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			1,350.21	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,350.21	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,350.21	

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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,635.42	4.02		
02	Taxes Receivable - Real and Personal (120-149)	1,741.11			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>4,376.53</b>	<b>4.02</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,741.11			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1,741.11</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,112.21			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,523.21	4.02		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,635.42</b>	<b>4.02</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,376.53</b>	<b>4.02</b>		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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



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



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



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## 01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	79,398.84	69,295.05
1112 District Levy - Personal Property	2,476.20	2,463.97
1113 District Levy - Heavy Motor Vehicles	175.92	126.79
1114 District Levy - Pers Prop/Mobile Homes	60.91	321.30
1190 Penalties and Interest on Taxes	184.09	196.40
1510 Interest Earnings	281.50	190.89
3110 Direct State Aid	159,378.54	169,636.63
3115 State Spec Ed Allowable Cost Pymt to Districts	11,115.48	12,159.31
3120 State Guaranteed Tax Base Aid	50,904.63	60,372.78
3440 State HB20/SB417 Prop Tax Reimb	5,077.87	2,865.24
3444 State School Block Grant	5,756.33	5,875.73
6100 Material Prior Period Revenue Adjustments	-2,173.72	3,200.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>312,636.59</b>	<b>326,704.63</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	128,612.41	140334.73
2XX Personal Services - Employee Benefits	12,883.83	21610.10
3XX Purchased Professional and Technical Services	0.00	65.00
4XX Purchased Property Services	4,055.00	5225.00
5XX Other Purchased Services	1,563.98	1207.96
6XX Supplies and Materials	1,654.39	1107.79
7XX Property and Equipment Acquisition	978.00	.00
810 Dues and Fees	234.50	70.00
8XX Other Expenditures	1,144.94	.00
21XX Support Services - Students		
1XX Personal Services - Salaries	6,277.27	.00
2XX Personal Services - Employee Benefits	602.10	.00
3XX Purchased Professional and Technical Services	0.00	353.57
5XX Other Purchased Services	0.00	228.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	2,889.42	6319.26
2XX Personal Services - Employee Benefits	701.50	1154.94
6XX Supplies and Materials	322.97	.00
810 Dues and Fees	0.00	101.94
222X Educational Media Services		
2XX Personal Services - Employee Benefits	19.82	.00



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## 01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		6XX	Supplies and Materials	58.70	28.85
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	33,852.08	32513.74
		2XX	Personal Services - Employee Benefits	6,131.45	4658.44
		3XX	Purchased Professional and Technical Services	179.50	2744.95
		4XX	Purchased Property Services	0.00	834.19
		5XX	Other Purchased Services	2,112.61	14315.23
		6XX	Supplies and Materials	1,386.21	.00
		810	Dues and Fees	76.50	1491.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	22,125.78	22018.29
		2XX	Personal Services - Employee Benefits	4,851.20	5482.41
		3XX	Purchased Professional and Technical Services	0.00	39.50
		4XX	Purchased Property Services	10,220.14	12533.24
		5XX	Other Purchased Services	239.50	403.20
		6XX	Supplies and Materials	13,227.69	.00
		7XX	Property and Equipment Acquisition	929.32	.00
		810	Dues and Fees	0.00	13.00
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	6.38	2.28
		5XX	Other Purchased Services	5,600.78	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	27,233.08	33207.68
		2XX	Personal Services - Employee Benefits	465.86	192.93
		3XX	Purchased Professional and Technical Services	0.00	107.00
		4XX	Purchased Property Services	780.01	.00
		5XX	Other Purchased Services	56.18	30.96
		6XX	Supplies and Materials	126.39	769.91
	26XX	Operation and Maintenance of Plant Services			
		6XX	Supplies and Materials	0.00	76.50
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	891.25	917.57
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	255.00	1450.00
		2XX	Personal Services - Employee Benefits	1.01	45.26
		5XX	Other Purchased Services	70.25	1134.32



# Trustees' Financial Summary

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## 01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	4,182.36	3517.20
2XX Personal Services - Employee Benefits	21.27	16.25
5XX Other Purchased Services	3,066.00	3438.12
6XX Supplies and Materials	84.27	.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	221.48	.00
2XX Personal Services - Employee Benefits	7.43	.00
5XX Other Purchased Services	179.45	.00
6XX Supplies and Materials	587.44	1793.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>301,166.70</b>	<b>321,554.78</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	34,920.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	326,704.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	321,554.78	(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	2,078.91	
Less Last Year	272.42	(4b)
	1,806.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	41,877.13	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	450.55	47,860.71
1112	District Levy - Personal Property	233.98	1,306.79
1113	District Levy - Heavy Motor Vehicles	86.52	127.15
1114	District Levy - Pers Prop/Mobile Homes	29.96	64.43
1190	Penalties and Interest on Taxes	38.97	78.93
1510	Interest Earnings	373.06	32.25
2220	County On-Schedule Trans Reimb	0.00	29,326.74
3210	State On-Schedule Trans Reimb	12,904.84	35,927.61
3440	State HB20/SB417 Prop Tax Reimb	880.95	1,857.58
3444	State School Block Grant	3,769.27	1,923.73
6100	Material Prior Period Revenue Adjustments	-2.92	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>18,765.18</u>	<u>118,505.92</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	234.66	10336.10
2XX	Personal Services - Employee Benefits	0.00	161.45
5XX	Other Purchased Services	0.00	220.75
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	1,646.58	481.87
2XX	Personal Services - Employee Benefits	777.56	97.73
5XX	Other Purchased Services	47,237.34	85768.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>49,896.14</u>	<u>97,066.80</u>



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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						11,037.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						118,505.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						97,066.80	(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)						32,476.56	(5)



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## 11 - Bus Depreciation Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	46.44	24.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	46.44	24.59

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

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	3345.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	3,345.96

## Schedule of Changes Worksheet

Beginning Fund Balance	3,321.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,345.96	(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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## 12 - School Food Services Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	0.00	2.11
1611	National School Lunch Program	11,857.40	12,384.50
1900	Other Revenue from Local Sources	108.58	11.89
4550	Federal Child Nutrition	22,269.54	24,358.78
6100	Material Prior Period Revenue Adjustments	-4.38	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>34,231.14</u>	<u>36,757.28</u>

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

PRC Program Function Object		2003 Value	2004 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	20,434.53	21358.22
	2XX Personal Services - Employee Benefits	5,534.35	5837.90
	5XX Other Purchased Services	75.00	274.01
	6XX Supplies and Materials	5,090.97	5884.68
	810 Dues and Fees	0.00	132.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>31,134.85</u>	<u>33,486.82</u>

## Schedule of Changes Worksheet

Beginning Fund Balance					-553.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36,757.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,486.82	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,717.33	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	269.98	260.39
2240	County Retirement Distribution	39,738.93	51,907.73
6100	Material Prior Period Revenue Adjustments	-100.13	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>39,908.78</u>	<u>52,168.12</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	17,934.42	20266.75
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	916.82	832.61
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	896.30	.00
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	193.16	.00
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	4,393.42	5933.39
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	3,193.84	3178.90
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,200.12	4618.51
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	1,200.00	643.50
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	20.31	114.25
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	332.07	276.74
910	Food Services		
31XX	Food Services		
	2XX Personal Services - Employee Benefits	2,353.38	2626.23



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## 14 - Retirement Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	35,633.84	38,490.88
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### Schedule of Changes Worksheet

Beginning Fund Balance	28,024.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,168.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,490.88	(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)	41,702.01	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>031 Title I Improving Basic Programs</b>	
6100 Material Prior Period Revenue Adjustments	479.39
<b>034 Title II Part A</b>	
6100 Material Prior Period Revenue Adjustments	56.76
<b>036 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,493.52
6100 Material Prior Period Revenue Adjustments	-29.73
<b>036 Subtotal</b>	10,463.79
<b>041 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	26,293.00
<b>042 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,122.00
<b>043 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	999.00
<b>044 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,535.00
<b>045 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	1,786.00
<b>046 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,201.19
<b>047 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	243,348.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	300,284.13

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

PRC Program Function Object	2004 Value
<b>031 Title I Improving Basic Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	1102.93
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
5XX Other Purchased Services	6.09



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	293.19
	1,402.21
<b>031 Subtotal</b>	
<b>032 Title IV Safe and Drug-Free Schools</b>	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	312.60
<b>033 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
1XX Personal Services - Salaries	53.25
2XX Personal Services - Employee Benefits	9.25
	62.50
<b>033 Subtotal</b>	
<b>034 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1000.00
2XX Personal Services - Employee Benefits	177.09
5XX Other Purchased Services	112.32
23XX Support Services - General Administration	
5XX Other Purchased Services	45.00
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
222X Educational Media Services	
7XX Property and Equipment Acquisition	3313.41
	4,647.82
<b>034 Subtotal</b>	
<b>035 Title V Part A</b>	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	1511.44



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>036 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
222X Educational Media Services	
1XX Personal Services - Salaries	1001.75
2XX Personal Services - Employee Benefits	114.76
7XX Property and Equipment Acquisition	2707.10
	3,823.61
<b>036 Subtotal</b>	<b>3,823.61</b>
<b>041 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	15348.53
2XX Personal Services - Employee Benefits	2377.63
5XX Other Purchased Services	347.17
6XX Supplies and Materials	3051.73
222X Educational Media Services	
3XX Purchased Professional and Technical Services	1096.00
6XX Supplies and Materials	4380.95
	26,602.01
<b>041 Subtotal</b>	<b>26,602.01</b>
<b>042 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	413.44
<b>043 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
5XX Other Purchased Services	25.00
6XX Supplies and Materials	974.00
	999.00
<b>043 Subtotal</b>	<b>999.00</b>
<b>044 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2100.00
5XX Other Purchased Services	392.92
6XX Supplies and Materials	117.34



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
810 Dues and Fees	632.05
23XX Support Services - General Administration	
5XX Other Purchased Services	373.18
6XX Supplies and Materials	111.50
810 Dues and Fees	2528.60
	6,255.59
<b>044 Subtotal</b>	
<b>045 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	139.96
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	750.00
	889.96
<b>045 Subtotal</b>	
<b>046 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	34.32
6XX Supplies and Materials	3974.81
222X Educational Media Services	
1XX Personal Services - Salaries	3300.00
2XX Personal Services - Employee Benefits	704.05
6XX Supplies and Materials	3701.09
7XX Property and Equipment Acquisition	3408.92
	15,123.19
<b>046 Subtotal</b>	
<b>047 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
1XX Personal Services - Salaries	57064.77
2XX Personal Services - Employee Benefits	11806.28
3XX Purchased Professional and Technical Services	84787.60
4XX Purchased Property Services	450.00
5XX Other Purchased Services	18006.22
6XX Supplies and Materials	26771.49



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
431 Title II, Part D, Educational Technology	
23XX Support Services - General Administration	
1XX Personal Services - Salaries	2539.99
2XX Personal Services - Employee Benefits	815.98
	202,242.33
<b>047 Subtotal</b>	
	202,242.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      264,285.70



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						14,600.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						300,284.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						264,285.70	(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	999.00	Less Last Year	12,021.02	(4b)		-11,022.02	
							-11,022.02 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						39,576.44	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
031 Title I Improving Basic Programs	479.39	1,402.21	-922.82
032 Title IV Safe and Drug-Free Schools	0.00	312.60	-312.60
033 Title II, Part D, Ed Technology	0.00	62.50	-62.50
034 Title II Part A	56.76	4,647.82	-4,591.06
035 Title V Part A	0.00	1,511.44	-1,511.44
036 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,463.79	3,823.61	6,640.18
041 Title I Improving Basic Programs	26,293.00	26,602.01	-309.01
042 Title IV Safe and Drug-Free Schools	1,122.00	413.44	708.56
043 Title II, Part D, Ed Technology	999.00	999.00	0.00
044 Title II Part A	9,535.00	6,255.59	3,279.41
045 Title V Part A	1,786.00	889.96	896.04
046 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,201.19	15,123.19	-8,922.00
047 Title II, Part D, Ed Technology	243,348.00	202,242.33	41,105.67
<b>Total</b>	<u>300,284.13</u>	<u>264,285.70</u>	<u>35,998.43</u>



# Trustees' Financial Summary

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## 20 - Lease-Rental Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	120.96	77.88
6100 Material Prior Period Revenue Adjustments	-276.11	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>-155.15</b>	<b>77.88</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	150.00	.00
7XX Property and Equipment Acquisition	0.00	8087.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>150.00</b>	<b>8,087.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	9,359.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	77.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,087.00	(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)	1,350.21	(5)



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	22.75	0.66
5300 Operating Transfers from Other Funds	0.00	3,345.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	22.75	3,346.62

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,200.11	1902.87
2XX Personal Services - Employee Benefits	235.95	316.26
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1111.94
2XX Personal Services - Employee Benefits	0.00	94.22
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	360.85	.00
2XX Personal Services - Employee Benefits	70.96	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,867.87	3,425.29



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## 21 - Compensated Absence Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						78.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,346.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,425.29	(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)



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## 28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	0.00	7,628.90
1112 District Levy - Personal Property	0.00	208.31
1113 District Levy - Heavy Motor Vehicles	0.00	0.09
1114 District Levy - Pers Prop/Mobile Homes	0.00	10.27
1190 Penalties and Interest on Taxes	0.00	12.55
1510 Interest Earnings	2.32	20.12
3440 State HB20/SB417 Prop Tax Reimb	0.00	242.87
4650 Federal Miscellaneous Grants from OPI	0.00	905.59
6100 Material Prior Period Revenue Adjustments	0.00	-498.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2.32</b>	<b>8,530.21</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
6XX Supplies and Materials	125.86	4813.90
7XX Property and Equipment Acquisition	0.00	2686.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>125.86</b>	<b>7,500.00</b>

### Schedule of Changes Worksheet

Beginning Fund Balance					618.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,530.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,500.00	(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	1,112.21	Less Last Year	125.86	(4b)	986.35	
					986.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,635.42	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	2.14	1.88
3282 State Flexibility Fund Allocation	2,523.89	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>2,526.03</u>	<u>1.88</u>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	2,523.89	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>2,523.89</u>	<u>0.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance	2.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.88	(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)	4.02	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2003 Value</b>	<b>2004 Value</b>
XX	XXX 26XX	41X Energy Utility Services	6,515.91	7,173.90
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	8,341.56
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,341.56

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,780.52
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,011.84
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	35,226.05
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	33,207.68	0.00	0.00	0.00	
280	1XXX	2XX	192.93	0.00	0.00	0.00	
280	1XXX	3XX	107.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	30.96	0.00	0.00	0.00	
280	1XXX	6XX	769.91	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	917.57	0.00	0.00	0.00	
<b>Totals</b>			35,226.05	0.00	0.00	0.00	35,226.05



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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 FY04.*



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
<b>Governmental Activities *</b>							
Compensated Absences	0.00	11,120.62	0.00	0.00	11,120.62	0.00	11,120.62
Total Governmental Activity							
Long-Term Liabilities	0.00	11,120.62	0.00	0.00	11,120.62	0.00	11,120.62

\* 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.