



Trustees' Financial Summary

FY2005-06

Submit ID: 0028-80374623

03 Blaine County
0028 Chinook Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk Laurie Maddox

Phone #: (406) 357-2236

(Signature)

(Date)

Chair, Board of Trustees Kraig Hansen

(Signature)

(Date)

County Superintendent Carol Elliot

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY06 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
205	MISC.	LOCAL	2005	
301	MISC.	LOCAL	2006	
504	Miscellaneous State Grant	STATE	2005	State
505	School Improvement	FEDERAL	0300287804WTA	84.010
509	Title V Part A	FEDERAL	0300283904	84.298
510	Title I, Part A, Improvement Grants	FEDERAL	0300283104	84.010
513	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0300281404	84.367
540	Gifted and Talented	STATE	0300281305	State
605	Gifted and Talented	STATE	0300281305	State
606	IDEA-B (Trans from Coop)	FEDERAL	0396897704	84.027A
607	Title IV Safe and Drug-Free Schools	FEDERAL	0300281605	84.186A
609	Title V, Part A, Innovative Programs	FEDERAL	0300283905	84.298
610	Title I, Part A, Improvement Grants	FEDERAL	0300283104	84.010
611	Title II, Part D, Ed Technology	FEDERAL	0300286004	84.318
612	REAP	FEDERAL	5358A030852	82.105
613	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0300281404	84.367
614	Tobacco Free Grant	STATE	2006	
615	One Time Energy Grant	STATE	2006	



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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)	158,190.40	17,963.12		11,100.25
02	Taxes Receivable - Real and Personal (120-149)	17,868.93	884.40		
03	Taxes Receivable - Protested (150-159)	42,626.98	2,182.76		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	6,176.50			1,129.96
08	Prepaid Expenses (240)	1,408.50			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	226,271.31	21,030.28		12,230.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	60,495.91	3,067.16		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	60,495.91	3,067.16		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	6,176.50			1,129.96
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	159,598.90	17,963.12		11,100.25
52	TOTAL FUND BALANCE/EQUITY	165,775.40	17,963.12		12,230.21
53	TOTAL LIABILITIES AND FUND BALANCE	226,271.31	21,030.28		12,230.21



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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)	9,617.63	47,471.44	4,989.62	
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	9,617.63	47,471.44	4,989.62	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			2,805.06	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			2,805.06	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,617.63	47,471.44	2,184.56	
52	TOTAL FUND BALANCE/EQUITY	9,617.63	47,471.44	2,184.56	
53	TOTAL LIABILITIES AND FUND BALANCE	9,617.63	47,471.44	4,989.62	



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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)			4,742.06	7,789.33
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			4,742.06	7,789.33
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)			4,742.06	7,789.33
52	TOTAL FUND BALANCE/EQUITY			4,742.06	7,789.33
53	TOTAL LIABILITIES AND FUND BALANCE			4,742.06	7,789.33



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,144.20	35.81		90,257.87
02	Taxes Receivable - Real and Personal (120-149)	758.22			5,181.98
03	Taxes Receivable - Protested (150-159)	2,325.73			11,594.77
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	11,228.15	35.81		107,034.62
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,083.95			16,776.75
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,083.95			16,776.75
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)	8,144.20	35.81		90,257.87
52	TOTAL FUND BALANCE/EQUITY	8,144.20	35.81		90,257.87
53	TOTAL LIABILITIES AND FUND BALANCE	11,228.15	35.81		107,034.62



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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)	14,927.09	77,465.71		
02	Taxes Receivable - Real and Personal (120-149)		761.53		
03	Taxes Receivable - Protested (150-159)		1,850.44		
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	14,927.09	80,077.68		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,611.97		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,611.97		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	14,927.09	77,465.71		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	14,927.09	77,465.71		
53	TOTAL LIABILITIES AND FUND BALANCE	14,927.09	80,077.68		



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



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



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



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



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



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



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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	332,339.85	317,608.70
1112 District Levy - Personal Property	17,725.43	33,803.53
1113 District Levy - Heavy Motor Vehicles	658.39	643.74
1114 District Levy - Pers Prop/Mobile Homes	1,770.28	1,837.33
1130 Tax Title and Property Sales	0.00	1,370.14
1190 Penalties and Interest on Taxes	2,782.32	4,483.97
1510 Interest Earnings	1,377.93	3,822.83
1900 Other Revenue from Local Sources	12.00	161.23
3110 Direct State Aid	505,547.47	547,527.70
3115 State Spec Ed Allowable Cost Pymt to Districts	37,410.71	38,907.27
3120 State Guaranteed Tax Base Aid	93,224.45	120,271.00
3440 State HB20/SB417 Prop Tax Reimb	4,509.96	3,307.83
3444 State School Block Grant	67,286.58	67,797.96
3460 Montana Oil and Gas Tax	181,160.85	234,861.04
6100 Material Prior Period Revenue Adjustments	0.00	122.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,245,806.22	1,376,526.75

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	625,383.05	649,866.76
2XX Personal Services - Employee Benefits	65,900.00	69,238.94
3XX Purchased Professional and Technical Services	1,915.42	3,000.00
5XX Other Purchased Services	6,232.33	6,745.76
6XX Supplies and Materials	34,887.98	53,112.39
8XX Other Expenditures	198.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	21,513.77	31,931.16
2XX Personal Services - Employee Benefits	1,937.25	2,254.27
3XX Purchased Professional and Technical Services	3,500.00	3,500.00
5XX Other Purchased Services	3,654.12	3,284.00
6XX Supplies and Materials	84.83	1,094.16
222X Educational Media Services		
1XX Personal Services - Salaries	20,184.54	21,339.59
2XX Personal Services - Employee Benefits	1,929.91	2,163.10
4XX Purchased Property Services	166.50	0.00
5XX Other Purchased Services	220.60	0.00
6XX Supplies and Materials	6,777.80	11,792.41



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	48,150.73	49,853.53
		2XX	Personal Services - Employee Benefits	3,761.33	2,401.18
		3XX	Purchased Professional and Technical Services	4,470.22	5,217.52
		5XX	Other Purchased Services	7,122.06	8,604.67
		6XX	Supplies and Materials	2,004.04	2,177.89
		810	Dues and Fees	3,787.53	5,497.06
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	58,207.96	59,669.64
		2XX	Personal Services - Employee Benefits	11,590.08	13,010.36
		5XX	Other Purchased Services	340.97	2,074.68
		6XX	Supplies and Materials	1,808.82	2,784.85
	25XX	Support Services - Business			
		5XX	Other Purchased Services	23,464.47	15,097.21
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	48,260.71	55,351.69
		2XX	Personal Services - Employee Benefits	11,625.95	17,626.29
		3XX	Purchased Professional and Technical Services	8,842.23	5,907.50
		4XX	Purchased Property Services	67,112.02	74,015.64
		6XX	Supplies and Materials	7,497.71	5,587.48
		810	Dues and Fees	4,500.00	4,500.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	514.77	318.00
		2XX	Personal Services - Employee Benefits	104.06	2.28
		5XX	Other Purchased Services	176.80	796.82
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	66,863.29	58,294.74
		2XX	Personal Services - Employee Benefits	7,632.69	8,400.68
		5XX	Other Purchased Services	136.06	723.75
		6XX	Supplies and Materials	570.59	2,751.80
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,450.75	3,707.18
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	203.05	611.25
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	214.64	1,500.00



Trustees' Financial Summary

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Submit ID: 0028-80374623

03 Blaine County
0028 Chinook Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	314.95	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	13,335.91	11,067.62
		2XX	Personal Services - Employee Benefits	916.18	114.72
		3XX	Purchased Professional and Technical Services	720.00	0.00
		5XX	Other Purchased Services	0.00	54.22
		6XX	Supplies and Materials	825.38	711.90
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	9,417.84	7,880.02
		6XX	Supplies and Materials	264.86	4,543.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,212,694.75</u>	<u>1,290,177.97</u>

Schedule of Changes Worksheet

Beginning Fund Balance					79,225.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,376,526.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,290,177.97	(3)
Increase/Decrease of Reserve for Inventories						
This Year	6,176.50	Less Last Year	5,975.00	(4a)	201.50	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					201.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					165,775.40	(5)



Trustees' Financial Summary

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03 Blaine County
0028 Chinook Elem

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	12,834.11	18,473.69
1112 District Levy - Personal Property	673.47	1,926.37
1113 District Levy - Heavy Motor Vehicles	26.43	37.14
1114 District Levy - Pers Prop/Mobile Homes	67.03	94.40
1130 Tax Title and Property Sales	0.00	80.77
1190 Penalties and Interest on Taxes	102.83	173.41
1510 Interest Earnings	54.39	78.08
1900 Other Revenue from Local Sources	301.00	0.00
2220 County On-Schedule Trans Reimb	18,949.14	16,967.92
3210 State On-Schedule Trans Reimb	18,947.28	16,967.93
3440 State HB20/SB417 Prop Tax Reimb	218.59	192.32
3444 State School Block Grant	1,062.30	1,070.37
3460 Montana Oil and Gas Tax	6,733.77	11,992.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59,970.34	68,054.54

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	11,400.72	4,190.85
5XX Other Purchased Services	55,421.96	52,017.52
27XX Student Transportation Services		
3XX Purchased Professional and Technical Services	37.50	60.00
4XX Purchased Property Services	550.00	1,870.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	67,410.18	58,138.37



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						8,046.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,054.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						58,138.37	(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)						17,963.12	(5)



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12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	69.19	223.21
1613 Special Milk Program	306.35	0.00
1621 Lunch Sales	41,267.80	44,216.13
1630 Catering Sales	3,006.50	2,213.75
1632 Daily Adult Sales	3,141.30	2,955.55
1634 Daily Ala Carte Sales	3,778.80	2,444.50
4550 Federal Child Nutrition	57,001.17	69,500.16
4555 School Foods Summer Program - 10.559	8,922.64	8,580.20
6100 Material Prior Period Revenue Adjustments	41.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	117,534.75	130,133.50

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	29,631.47	27,478.01
3XX Purchased Professional and Technical Services	1,736.50	450.00
4XX Purchased Property Services	282.00	1,795.00
5XX Other Purchased Services	22,743.67	17,521.29
6XX Supplies and Materials	60,372.99	76,517.94
810 Dues and Fees	328.90	601.50
8XX Other Expenditures	813.35	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	115,908.88	124,363.74



Trustees' Financial Summary

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12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					7,521.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					130,133.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					124,363.74	(3)
Increase/Decrease of Reserve for Inventories						
This Year	1,129.96	Less Last Year	2,190.93	(4a)	-1,060.97	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					-1,060.97	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,230.21	(5)



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03 Blaine County
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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	0.00	0.03
1190 Penalties and Interest on Taxes	0.00	0.04
1510 Interest Earnings	140.76	358.96
3440 State HB20/SB417 Prop Tax Reimb	14.36	10.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	155.12	369.81

Schedule of Changes Worksheet

Beginning Fund Balance	9,247.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	369.81	(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)	9,617.63	(5)



Trustees' Financial Summary

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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	755.91	1,485.93
2240 County Retirement Distribution	140,112.70	151,652.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	140,868.61	153,138.35

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	108,660.46	94,542.63
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,282.99	4,872.84
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,693.27	2,696.13
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,879.91	7,439.53
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,613.10	8,858.95
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,759.20	8,113.28
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,773.63	654.26
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,164.84	8,109.06
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	6,167.00	6,903.78
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	16.73	243.76
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,277.20	943.90
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,039.01	3,928.37



Trustees' Financial Summary

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14 - Retirement Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>157,327.34</u>	<u>147,306.49</u>

Schedule of Changes Worksheet

Beginning Fund Balance					41,639.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					153,138.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					147,306.49	(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)					47,471.44	(5)



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
301 MISC.	
1900 Other Revenue from Local Sources	1,545.51
6100 Material Prior Period Revenue Adjustments	374.94
301 Subtotal	1,920.45
504 Miscellaneous State Grant	
1900 Other Revenue from Local Sources	199.16
509 Title V Part A	
4350 Title V, Part A, Innovative Programs	2,081.27
510 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	8,368.15
513 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,310.57
540 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	247.00
605 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,105.00
606 IDEA-B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Cooper	2,670.50
607 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,899.00
609 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	2,200.00
610 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	120,427.47
611 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,994.94
612 REAP	
4100 Federal Miscellaneous Grants - Direct from Feds	10,545.04
613 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	35,108.53
614 Tobacco Free Grant	
3290 State - Other State Grants	1,347.00
615 One Time Energy Grant	
3630 OTO State Energy Cost Relief & Transportation	3,290.82



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15 - Miscellaneous Programs Fund

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	201,714.90
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value
301 MISC.	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2.34
6XX Supplies and Materials	963.94
301 Subtotal	966.28
504 Miscellaneous State Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	199.16
509 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	2,081.27
510 Title I, Part A, Improvement Grants	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6,998.75
2XX Personal Services - Employee Benefits	1,065.11
6XX Supplies and Materials	304.29
510 Subtotal	8,368.15
513 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	2,600.00
2XX Personal Services - Employee Benefits	390.06
3XX Purchased Professional and Technical Services	17.25
5XX Other Purchased Services	303.26
513 Subtotal	3,310.57



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
540 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	247.00
605 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	2,105.00
606 IDEA-B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,170.50
2XX Personal Services - Employee Benefits	178.62
5XX Other Purchased Services	465.13
6XX Supplies and Materials	856.25
606 Subtotal	2,670.50
607 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	975.00
6XX Supplies and Materials	3,924.00
607 Subtotal	4,899.00
609 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,523.63
6XX Supplies and Materials	676.37
609 Subtotal	2,200.00
610 Title I, Part A, Improvement Grants	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	91,862.72
2XX Personal Services - Employee Benefits	23,915.75



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	2006 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
5XX Other Purchased Services	2,651.65
6XX Supplies and Materials	1,997.35
	120,427.47
610 Subtotal	120,427.47
611 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	2,994.94
612 REAP	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	3,500.00
2XX Personal Services - Employee Benefits	534.10
5XX Other Purchased Services	855.79
6XX Supplies and Materials	5,655.15
	10,545.04
612 Subtotal	10,545.04
613 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	19,155.00
2XX Personal Services - Employee Benefits	6,043.53
5XX Other Purchased Services	6,946.07
6XX Supplies and Materials	2,963.93
	35,108.53
613 Subtotal	35,108.53
614 Tobacco Free Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	64.20
6XX Supplies and Materials	1,282.80
	1,347.00
614 Subtotal	1,347.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
615 One Time Energy Grant	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,290.82
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	 0.00 <u>200,760.73</u>



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,230.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					201,714.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					200,760.73	(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)					2,184.56	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
301 MISC.	1,920.45	966.28	954.17
504 Miscellaneous State Grant	199.16	199.16	0.00
509 Title V Part A	2,081.27	2,081.27	0.00
510 Title I, Part A, Improvement Grants	8,368.15	8,368.15	0.00
513 Title II, Part A, Teacher/Principal Train/Recruit	3,310.57	3,310.57	0.00
540 Gifted and Talented	247.00	247.00	0.00
605 Gifted and Talented	2,105.00	2,105.00	0.00
606 IDEA-B (Trans from Coop)	2,670.50	2,670.50	0.00
607 Title IV Safe and Drug-Free Schools	4,899.00	4,899.00	0.00
609 Title V, Part A, Innovative Programs	2,200.00	2,200.00	0.00
610 Title I, Part A, Improvement Grants	120,427.47	120,427.47	0.00
611 Title II, Part D, Ed Technology	2,994.94	2,994.94	0.00
612 REAP	10,545.04	10,545.04	0.00
613 Title II, Part A, Teacher/Principal Train/Recruit	35,108.53	35,108.53	0.00
614 Tobacco Free Grant	1,347.00	1,347.00	0.00
615 One Time Energy Grant	3,290.82	3,290.82	0.00
Total	<u>201,714.90</u>	<u>200,760.73</u>	<u>954.17</u>



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20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	68.92	262.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68.92	262.94

Schedule of Changes Worksheet

Beginning Fund Balance	4,479.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	262.94	(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)	4,742.06	(5)



Trustees' Financial Summary

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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	127.73	351.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	127.73	351.35

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	894.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	894.40

Schedule of Changes Worksheet

Beginning Fund Balance	8,332.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	351.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	894.40	(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)	7,789.33	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	17,969.07	16,641.73
1112 District Levy - Personal Property	692.57	1,810.22
1113 District Levy - Heavy Motor Vehicles	0.00	31.98
1114 District Levy - Pers Prop/Mobile Homes	71.89	98.18
1130 Tax Title and Property Sales	0.00	72.91
1190 Penalties and Interest on Taxes	49.72	64.62
1510 Interest Earnings	1,324.39	779.06
1900 Other Revenue from Local Sources	1,052.32	0.00
3281 State Technology Aid	4,853.76	7,574.77
3440 State HB20/SB417 Prop Tax Reimb	127.69	86.07
3460 Montana Oil and Gas Tax	5,443.36	12,819.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,584.77	39,979.49

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	3,166.40
4XX Purchased Property Services	0.00	35.59
5XX Other Purchased Services	0.00	4,918.15
6XX Supplies and Materials	38,874.25	25,197.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,874.25	33,318.05



Trustees' Financial Summary

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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,482.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,979.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						33,318.05	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,144.20	(5)



Trustees' Financial Summary

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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	107.66	35.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	107.66	35.81

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	2,974.76	3,538.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,974.76	3,538.33

Schedule of Changes Worksheet

Beginning Fund Balance	3,538.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,538.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		35.81 (5)



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50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	80,043.70	91,023.94
1112	District Levy - Personal Property	4,976.66	9,572.13
1113	District Levy - Heavy Motor Vehicles	236.58	187.81
1114	District Levy - Pers Prop/Mobile Homes	484.21	498.79
1130	Tax Title and Property Sales	0.00	393.17
1190	Penalties and Interest on Taxes	829.38	1,436.15
1510	Interest Earnings	1,617.26	4,125.94
3120	State Guaranteed Tax Base Aid	24,833.05	32,203.36
3440	State HB20/SB417 Prop Tax Reimb	563.12	464.22
3460	Montana Oil and Gas Tax	53,791.14	63,817.60

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

167,375.10 203,723.11

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	125,000.00	130,000.00
	850 Interest on Debt	42,170.00	36,420.00
	860 Agent Fees/Issuance Costs	225.00	225.00

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

167,395.00 166,645.00

Schedule of Changes Worksheet

Beginning Fund Balance				53,179.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				203,723.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				166,645.00	(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)				90,257.87	(5)



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60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	85.07	41.31
1910 Rentals	7,500.00	22,501.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,585.07	22,542.31

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	1,186.84	1,015.00
3XX Purchased Professional and Technical Services	1,527.50	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	180.15	0.00
4XX Purchased Property Services	2,995.00	275.00
6XX Supplies and Materials	2,097.53	422.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	6,049.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,987.02	7,761.44

Schedule of Changes Worksheet

Beginning Fund Balance	146.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,542.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,761.44	(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)	14,927.09	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	13,552.07	14,953.16
1112	District Levy - Personal Property	718.06	1,572.40
1113	District Levy - Heavy Motor Vehicles	0.00	28.61
1114	District Levy - Pers Prop/Mobile Homes	73.23	82.21
1130	Tax Title and Property Sales	0.00	65.18
1190	Penalties and Interest on Taxes	85.11	94.73
1510	Interest Earnings	1,306.84	2,728.03
3440	State HB20/SB417 Prop Tax Reimb	83.85	76.96
3460	Montana Oil and Gas Tax	7,643.98	10,177.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>23,463.14</u>	<u>29,778.34</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	3,536.65	0.00
4XX	Purchased Property Services	3,718.00	5,085.80
4XXX	Facilities Acquisition and Construction Services		
4XX	Purchased Property Services	0.00	9,493.84
7XX	Property and Equipment Acquisition	8,930.00	31,659.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>16,184.65</u>	<u>46,238.87</u>



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					93,926.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,778.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					46,238.87	(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)					77,465.71	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	1,170.50
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	591,276.47	670,834.23
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	25,236.63
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	1,084.39
XX	XXX 26XX	41X Energy Utility Services	53,639.81	61,574.13
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	31,659.23
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	8,930.00	6,049.44
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	33,706.53
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	33,706.53

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,233.89
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	48,536.86
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	73,878.15
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

Percentage of Special Ed Funding in FY2008 Maximum Budget: 90%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	58,294.74	0.00	0.00	0.00	
280	1XXX	2XX	8,400.68	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	723.75	0.00	0.00	0.00	
280	1XXX	6XX	2,751.80	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	3,707.18	0.00	0.00	0.00	
Totals			73,878.15	0.00	0.00	0.00	73,878.15



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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 FY06.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	110,070.00	0.00	0.00	0.00	110,070.00
Land Improvements	0.00	0.00	31,659.23	0.00	31,659.23
Buildings	2,372,168.00	0.00	0.00	0.00	2,372,168.00
Machinery And Equipment	79,561.00	0.00	13,999.60	0.00	93,560.60
Totals at historical cost	2,561,799.00	0.00	45,658.83	0.00	2,607,457.83
Less Accumulated depreciation for:					
Improvement Accum	0.00	0.00	912.00	0.00	912.00
Building Accum	1,019,046.00	0.00	59,195.33	0.00	1,078,241.33
Machinery And Equipment Accum	50,773.00	0.00	11,087.60	0.00	61,860.60
Total accumulated depreciation	1,069,819.00	0.00	71,194.93	0.00	1,141,013.93
Governmental activities, capital assets, net	1,491,980.00	0.00	-25,536.10	0.00	1,466,443.90

* 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.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
10/15/1997 Issue	745,000.00	0.00	130,000.00	0.00	615,000.00	145,000.00	470,000.00
Compensated	52,526.90	12,368.48	0.00	0.00	64,895.38	0.00	64,895.38
Total Governmental Activity							
Long-Term Liabilities	797,526.90	12,368.48	130,000.00	0.00	679,895.38	145,000.00	534,895.38

* 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.