



Trustees' Financial Summary

FY2003-04

Submit ID: 0028-68912387

03 Blaine County
0028 Chinook 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 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 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 #
205	MISC.	LOCAL		
405	SIG- Grant	FEDERAL	0300287804WTA	84.027A
406	IDEA-B (Trans from Coop)	FEDERAL	0396897704	84.027A
407	Title IV Safe and Drug-Free Schools	FEDERAL	0300281604	84.186A
409	Title V, Part A, Innovative Programs	FEDERAL	0300283904	84.298
410	Title I, Part A, Improving Basic Programs	FEDERAL	0300283104	84.010A
411	Title II, Part D, Ed Technology	FEDERAL	0300286004	84.318
412	REAP-Grant	FEDERAL	S358A030852	82.105
413	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0300281404	84.367



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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)	48,122.31	15,486.79		3,704.62
02	Taxes Receivable - Real and Personal (120-149)	27,575.79	959.22		
03	Taxes Receivable - Protested (150-159)	25,546.88	880.03		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	6,761.83			2,461.29
08	Prepaid Expenses (240)	2,062.50			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	110,069.31	17,326.04		6,165.91
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	53,122.67	1,839.25		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	53,122.67	1,839.25		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	6,761.83			2,461.29
37	Reserve for Encumbrances (953)	10,046.16			
48	Fund Balance for Budget (961-970)	40,138.65	15,486.79		3,704.62
52	TOTAL FUND BALANCE/EQUITY	56,946.64	15,486.79		6,165.91
53	TOTAL LIABILITIES AND FUND BALANCE	110,069.31	17,326.04		6,165.91

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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)	9,092.70	58,098.31	23,167.35	
02	Taxes Receivable - Real and Personal (120-149)	.42			
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	9,093.12	58,098.31	23,167.35	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	.42		22,162.85	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	.42		22,162.85	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,092.70	58,098.31	1,004.50	
52	TOTAL FUND BALANCE/EQUITY	9,092.70	58,098.31	1,004.50	
53	TOTAL LIABILITIES AND FUND BALANCE	9,093.12	58,098.31	23,167.35	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,410.20	8,204.65
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			4,410.20	8,204.65
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)			4,410.20	8,204.65
52	TOTAL FUND BALANCE/EQUITY			4,410.20	8,204.65
53	TOTAL LIABILITIES AND FUND BALANCE			4,410.20	8,204.65



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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)	8,772.24	6,405.43		53,199.66
02	Taxes Receivable - Real and Personal (120-149)	210.90			8,610.98
03	Taxes Receivable - Protested (150-159)				8,962.68
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	8,983.14	6,405.43		70,773.32
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	210.90			17,573.66
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	210.90			17,573.66
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)	8,772.24	6,405.43		53,199.66
52	TOTAL FUND BALANCE/EQUITY	8,772.24	6,405.43		53,199.66
53	TOTAL LIABILITIES AND FUND BALANCE	8,983.14	6,405.43		70,773.32

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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)	548.17	86,647.75		
02	Taxes Receivable - Real and Personal (120-149)		1,076.18		
03	Taxes Receivable - Protested (150-159)		1,222.48		
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	548.17	88,946.41		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,298.66		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,298.66		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	548.17	86,647.75		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	548.17	86,647.75		
53	TOTAL LIABILITIES AND FUND BALANCE	548.17	88,946.41		

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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)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
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	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)				
45	Assets Held in Trusts				
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		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		2003 Value	2004 Value
1111	District Levy - Real Property	254,827.68	266,118.88
1112	District Levy - Personal Property	13,279.64	8,798.18
1113	District Levy - Heavy Motor Vehicles	548.54	487.78
1114	District Levy - Pers Prop/Mobile Homes	272.14	2,467.69
1190	Penalties and Interest on Taxes	2,034.06	2,513.28
1510	Interest Earnings	1,251.20	797.78
1900	Other Revenue from Local Sources	1,373.19	64.95
3110	Direct State Aid	533,726.58	504,258.58
3115	State Spec Ed Allowable Cost Pymt to Districts	33,972.32	32,290.81
3120	State Guaranteed Tax Base Aid	85,991.40	58,027.31
3440	State HB20/SB417 Prop Tax Reimb	7,156.40	5,539.02
3444	State School Block Grant	65,422.07	66,779.06
3460	Montana Oil and Gas Tax	222,310.09	209,096.21
6100	Material Prior Period Revenue Adjustments	0.00	99.95

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

1,222,165.31 1,157,339.48

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	680,429.84	638144.77
2XX	Personal Services - Employee Benefits	50,722.85	53370.01
3XX	Purchased Professional and Technical Services	1,867.67	2437.20
4XX	Purchased Property Services	0.00	90.00
5XX	Other Purchased Services	9,056.26	6538.20
6XX	Supplies and Materials	22,134.90	27909.06
8XX	Other Expenditures	0.00	50.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	23,544.96	24074.04
2XX	Personal Services - Employee Benefits	1,440.00	1698.00
3XX	Purchased Professional and Technical Services	0.00	6534.00
5XX	Other Purchased Services	0.00	199.00
6XX	Supplies and Materials	939.67	970.10
222X	Educational Media Services		
1XX	Personal Services - Salaries	17,582.52	17977.44
2XX	Personal Services - Employee Benefits	1,440.00	1650.00
4XX	Purchased Property Services	11.00	230.90
6XX	Supplies and Materials	6,913.44	4823.15



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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				
23XX	Support Services - General Administration				
	1XX	Personal Services - Salaries		46,911.59	48157.46
	2XX	Personal Services - Employee Benefits		2,477.79	3244.89
	3XX	Purchased Professional and Technical Services		2,826.84	4356.50
	5XX	Other Purchased Services		5,819.28	5686.28
	6XX	Supplies and Materials		2,613.06	1363.86
	810	Dues and Fees		3,398.92	4464.04
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		57,975.98	56654.08
	2XX	Personal Services - Employee Benefits		9,312.84	10140.04
	3XX	Purchased Professional and Technical Services		1,248.40	.00
	5XX	Other Purchased Services		478.78	1498.64
	6XX	Supplies and Materials		2,540.59	1710.45
25XX	Support Services - Business				
	5XX	Other Purchased Services		1,488.85	531.44
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		48,409.62	47608.67
	2XX	Personal Services - Employee Benefits		8,440.30	12301.16
	3XX	Purchased Professional and Technical Services		7,349.35	9828.59
	4XX	Purchased Property Services		55,862.02	62869.42
	5XX	Other Purchased Services		125.00	.00
	6XX	Supplies and Materials		7,223.30	9010.12
	810	Dues and Fees		4,008.35	3906.40
27XX	Student Transportation Services				
	1XX	Personal Services - Salaries		1,385.68	1006.79
	2XX	Personal Services - Employee Benefits		75.24	61.04
	3XX	Purchased Professional and Technical Services		915.75	.00
	5XX	Other Purchased Services		541.21	532.73
28XX	Support Services - Central				
	5XX	Other Purchased Services		21,982.32	22912.48
4XXX	Facilities Acquisition and Construction Services				
	7XX	Property and Equipment Acquisition		91,127.00	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	62,845.30	59215.01
		2XX	Personal Services - Employee Benefits	5,239.80	5961.78
		3XX	Purchased Professional and Technical Services	0.00	536.40
		5XX	Other Purchased Services	115.00	104.40
		6XX	Supplies and Materials	2,909.19	1433.75



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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
280	Special Education - Local and State				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,498.50	3346.44
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	153.05	300.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	337.54	308.11
		5XX	Other Purchased Services	683.63	531.80
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	12,672.36	13593.00
		2XX	Personal Services - Employee Benefits	217.44	612.00
		3XX	Purchased Professional and Technical Services	544.50	112.50
		6XX	Supplies and Materials	864.39	1852.34
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	5,690.14	8136.91
		6XX	Supplies and Materials	11,194.87	9459.46
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	9,000.00	8000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,316,586.88</u>	<u>1,208,044.85</u>



Trustees' Financial Summary

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03 Blaine County
0028 Chinook Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					96,478.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,157,339.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,208,044.85	(3)
Increase/Decrease of Reserve for Inventories						
This Year	6,761.83	Less Last Year	5,634.82	(4a)	1,127.01	
Increase/Decrease of Reserve for Encumbrances						
This Year	10,046.16	Less Last Year	0.00	(4b)	10,046.16	
					11,173.17	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					56,946.64	(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		2003 Value	2004 Value
1111	District Levy - Real Property	7,113.26	9,139.83
1112	District Levy - Personal Property	429.45	298.45
1113	District Levy - Heavy Motor Vehicles	23.28	16.97
1114	District Levy - Pers Prop/Mobile Homes	13.07	75.27
1190	Penalties and Interest on Taxes	69.38	88.76
1510	Interest Earnings	225.98	68.19
2220	County On-Schedule Trans Reimb	13,213.36	18,540.80
3210	State On-Schedule Trans Reimb	13,213.37	18,540.82
3440	State HB20/SB417 Prop Tax Reimb	319.34	255.36
3444	State School Block Grant	2,065.73	1,054.29
3460	Montana Oil and Gas Tax	10,772.91	6,358.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>47,459.13</u>	<u>54,437.64</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	7,312.57	9692.58
	5XX Other Purchased Services	0.00	49721.00
27XX	Student Transportation Services		
	5XX Other Purchased Services	44,935.75	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>52,248.32</u>	<u>59,413.58</u>



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03 Blaine County
0028 Chinook Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						20,462.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						54,437.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						59,413.58	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,486.79	(5)



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03 Blaine County
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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	8.20	21.82
1613 Special Milk Program	430.50	360.00
1621 Lunch Sales	34,193.79	41,152.92
1630 Catering Sales	3,412.50	3,188.50
1632 Daily Adult Sales	3,265.00	3,277.90
1634 Daily Ala Carte Sales	3,113.50	3,153.75
1900 Other Revenue from Local Sources	72.30	1,564.00
4550 Federal Child Nutrition	48,331.46	53,078.22
4555 School Foods Summer Program - 10.559	7,110.80	8,538.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,938.05	114,336.10

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	21,349.13	27742.15
3XX Purchased Professional and Technical Services	0.00	825.00
4XX Purchased Property Services	2,539.25	2461.89
5XX Other Purchased Services	14,945.60	23310.24
6XX Supplies and Materials	57,859.72	59673.87
810 Dues and Fees	0.00	242.72
8XX Other Expenditures	689.40	6.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	97,383.10	114,262.77



Trustees' Financial Summary

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03 Blaine County

0028 Chinook Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,583.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					114,336.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					114,262.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	2,461.29	Less Last Year	1,952.58	(4a)	508.71	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					508.71	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,165.91	(5)



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13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	117.88	69.49
3440 State HB20/SB417 Prop Tax Reimb	21.56	17.96
3460 Montana Oil and Gas Tax	98.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	237.96	87.45

Schedule of Changes Worksheet

Beginning Fund Balance	9,005.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87.45	(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)	9,092.70	(5)



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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	380.26	277.48
2240	County Retirement Distribution	167,173.00	165,138.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>167,553.26</u>	<u>165,415.48</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	106,481.84	96760.04
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	3,583.60	3671.28
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	2,274.42	2319.72
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	7,019.81	6834.21
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	8,829.32	8513.98
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	7,727.95	6391.44
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	1,216.10	1564.66
28XX	Support Services - Central		
	2XX Personal Services - Employee Benefits	9,493.70	.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	6,723.12	6323.24
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	9,040.00	6757.00
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	26.16	23.97
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	1,053.21	1141.69



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14 - Retirement Fund

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

PRC Program Function Object	2003 Value	2004 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,536.39	3689.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	166,005.62	143,991.09

Schedule of Changes Worksheet

Beginning Fund Balance	36,673.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	165,415.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	143,991.09	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	58,098.31	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
205 MISC.	
1900 Other Revenue from Local Sources	2,609.63
405 SIG- Grant	
4650 Federal Miscellaneous Grants from OPI	1,500.00
406 IDEA-B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Coope	7,658.00
407 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,562.00
409 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	2,094.49
410 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	130,491.81
411 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	595.49
412 REAP-Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	3,499.08
413 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	29,663.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	182,674.21

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

PRC Program Function Object	2004 Value
205 MISC.	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	420.50
6XX Supplies and Materials	2657.00
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	1000.00
205 Subtotal	4,077.50



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
405 SIG- Grant	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	90.00
2XX Personal Services - Employee Benefits	7.02
3XX Purchased Professional and Technical Services	605.00
5XX Other Purchased Services	142.41
6XX Supplies and Materials	655.57
	1,500.00
405 Subtotal	1,500.00
406 IDEA-B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	5878.17
2XX Personal Services - Employee Benefits	896.42
6XX Supplies and Materials	883.41
	7,658.00
406 Subtotal	7,658.00
407 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	795.42
6XX Supplies and Materials	3766.58
	4,562.00
407 Subtotal	4,562.00
409 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	100.00
6XX Supplies and Materials	1994.49
	2,094.49
409 Subtotal	2,094.49
410 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	68932.90
2XX Personal Services - Employee Benefits	22804.91



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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	
5XX Other Purchased Services	6561.20
6XX Supplies and Materials	32192.80
	130,491.81
410 Subtotal	
411 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	595.49
412 REAP-Grant	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	381.21
5XX Other Purchased Services	1941.67
6XX Supplies and Materials	794.99
	3,117.87
412 Subtotal	
413 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	23111.40
2XX Personal Services - Employee Benefits	6350.20
6XX Supplies and Materials	202.11
	29,663.71
413 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 183,760.87



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					3,312.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					182,674.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					183,760.87	(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	1,221.00	(4b)	-1,221.00	
					-1,221.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,004.50	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
205 MISC.	2,609.63	4,077.50	-1,467.87
405 SIG- Grant	1,500.00	1,500.00	0.00
406 IDEA-B (Trans from Coop)	7,658.00	7,658.00	0.00
407 Title IV Safe and Drug-Free Schools	4,562.00	4,562.00	0.00
409 Title V, Part A, Innovative Programs	2,094.49	2,094.49	0.00
410 Title I, Part A, Improving Basic Programs	130,491.81	130,491.81	0.00
411 Title II, Part D, Ed Technology	595.49	595.49	0.00
412 REAP-Grant	3,499.08	3,117.87	381.21
413 Title II, Part A, Teacher/Principal Train/Recruit	29,663.71	29,663.71	0.00
Total	182,674.21	183,760.87	-1,086.66



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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	52.32	33.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	52.32	33.24

Schedule of Changes Worksheet

Beginning Fund Balance	4,376.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33.24	(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)	4,410.20	(5)



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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	38.26	11.57
5300	Operating Transfers from Other Funds	9,000.00	8,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,038.26	8,011.57

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	9,561.56	1831.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		9,561.56	1,831.05

Schedule of Changes Worksheet

Beginning Fund Balance				2,024.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				8,011.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,831.05	(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)				8,204.65	(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	17,404.64	460.94
1112	District Levy - Personal Property	712.75	46.35
1113	District Levy - Heavy Motor Vehicles	9.99	0.00
1114	District Levy - Pers Prop/Mobile Homes	0.00	100.24
1190	Penalties and Interest on Taxes	49.88	25.78
1510	Interest Earnings	0.00	58.03
3440	State HB20/SB417 Prop Tax Reimb	191.20	0.00
3460	Montana Oil and Gas Tax	0.00	8,553.57
4650	Federal Miscellaneous Grants from OPI	0.00	2,678.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18,368.46</u>	<u>11,923.79</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		
	3XX Purchased Professional and Technical Services	0.00	200.00
	5XX Other Purchased Services	0.00	1730.11
	6XX Supplies and Materials	9,530.50	589.90
24XX	Support Services - School Administration		
	7XX Property and Equipment Acquisition	9,469.50	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>19,000.00</u>	<u>2,520.01</u>



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-631.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,923.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,520.01	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,772.24	(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	30.07	49.03
3282 State Flexibility Fund Allocation	6,326.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,356.40	49.03

Schedule of Changes Worksheet

Beginning Fund Balance	6,356.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,405.43	(5)



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50 - Debt Service Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	2,322.92	90,941.40
1112	District Levy - Personal Property	608.33	2,853.71
1113	District Levy - Heavy Motor Vehicles	77.84	171.26
1114	District Levy - Pers Prop/Mobile Homes	52.48	365.18
1190	Penalties and Interest on Taxes	443.53	780.11
1510	Interest Earnings	2,086.59	655.99
3120	State Guaranteed Tax Base Aid	0.00	33,493.51
3440	State HB20/SB417 Prop Tax Reimb	204.26	954.27
3444	State School Block Grant	26,761.40	0.00
3460	Montana Oil and Gas Tax	39,716.87	30,762.27

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

72,274.22 160,977.70

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
840	Principal On Debt	115,000.00	115000.00
850	Interest on Debt	52,405.00	47345.00
860	Agent Fees/Issuance Costs	175.00	175.00

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

167,580.00 162,520.00

Schedule of Changes Worksheet

Beginning Fund Balance				54,741.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				160,977.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				162,520.00	(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)				53,199.66	(5)



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60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	108.08	34.24
1900 Other Revenue from Local Sources	0.00	5,000.00
1910 Rentals	10,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,108.08	5,034.24

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	4,508.65	1271.38
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	107.00
4XX Purchased Property Services	1,554.30	6748.57
6XX Supplies and Materials	750.00	1704.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,812.95	9,831.23

Schedule of Changes Worksheet

Beginning Fund Balance	5,345.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,034.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,831.23	(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)	548.17	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	23,324.59	12,944.73
1112	District Levy - Personal Property	1,331.00	450.83
1113	District Levy - Heavy Motor Vehicles	63.48	21.93
1114	District Levy - Pers Prop/Mobile Homes	33.95	182.21
1190	Penalties and Interest on Taxes	98.96	77.28
1510	Interest Earnings	619.56	580.87
3440	State HB20/SB417 Prop Tax Reimb	383.60	130.36
3460	Montana Oil and Gas Tax	25,677.11	15,455.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>51,532.25</u>	<u>29,843.73</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		
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	1,907.42	.00
4XX	Purchased Property Services	5,595.50	.00
4XXX	Facilities Acquisition and Construction Services		
4XX	Purchased Property Services	11,197.00	.00
7XX	Property and Equipment Acquisition	9,045.00	9286.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>27,744.92</u>	<u>9,286.23</u>



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					66,090.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,843.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,286.23	(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)					86,647.75	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	39,076.81	49,121.95
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	9,286.23
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	100,172.00	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	30,422.16
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,422.16

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,140.72
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	43,807.91
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	70,597.78
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	59,215.01	0.00	0.00	0.00	
280	1XXX	2XX	5,961.78	0.00	0.00	0.00	
280	1XXX	3XX	536.40	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	104.40	0.00	0.00	0.00	
280	1XXX	6XX	1,433.75	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	3,346.44	0.00	0.00	0.00	
Totals			70,597.78	0.00	0.00	0.00	70,597.78



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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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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	110,070.00	0.00	0.00	110,070.00
Land Improvements	0.00	0.00	0.00	0.00
Buildings	4,270,814.00	0.00	1,911,294.00	2,359,520.00
Machinery And Equipment	1,118,776.00	0.00	1,039,215.00	79,561.00
Totals at historical cost	5,499,660.00	0.00	2,950,509.00	2,549,151.00
Less Accumulated depreciation for:				
Building Accum	990,291.00	28,755.00	0.00	1,019,046.00
Machinery And Equipment Accum	44,844.00	5,929.00	0.00	50,773.00
Total accumulated depreciation	1,035,135.00	34,684.00	0.00	1,069,819.00
Governmental activities, capital assets, net	4,464,525.00	-34,684.00	2,950,509.00	1,479,332.00

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

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

Depreciation by Function for FY2004	Governmental Activities	Business-Type Activities
Instruction (1XXX)	34,684.00	0.00
Support Services Students (21XX)	0.00	0.00
Food Service (31XX)	0.00	0.00
Unallocated	0.00	0.00
Total Depreciation for FY2004	34,684.00	0.00



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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-
Governmental Activities *							
General Obligation Bonds:							
10/15/1997 Issue	985,000.00	0.00	115,000.00	0.00	870,000.00	125,000.00	745,000.00
Compensated Absences	47,323.25	0.00	0.00	7,047.92	40,275.33	40,275.33	0.00
Total Governmental Activity							
Long-Term Liabilities	1,032,323.25	0.00	115,000.00	7,047.92	910,275.33	165,275.33	745,000.00

* 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.