



Trustees' Financial Summary

FY2002-03

Submit ID: 0028-698611100000

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 FY03 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
205	MISC.	LOCAL		
206	Title II DARTS	FEDERAL	0300281502FMG	84.281
304	Gifted & Talented	STATE	0300281303	State
305	SIG-"WE TEACH ALL"	FEDERAL	0300287803	84.027A
306	COOP GRANT	FEDERAL	0396897703	84.027A
307	Title IV, Part A, Safe & Drug-Free	FEDERAL	0300281603	84.186A
309	Title V, Part A, Innovative Programs	FEDERAL	0300283903	84.298
310	Title I, Part A, Improving Basic Programs	FEDERAL	0300283103	84.010A
311	Title II, Part D, Ed Technology	FEDERAL	0300286003	84.318
312	REAP GRANT	FEDERAL	S358A020852	82.105
313	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0300281403	84.367
910	Budget Amendment			

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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)	87,656.52	20,462.73		3,631.29
02	Taxes Receivable - Real and Personal (120-149)	23,517.09	815.61		
03	Taxes Receivable - Protested (150-159)	2,108.38	57.97		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	5,634.82			1,952.58
08	Prepaid Expenses (240)	3,187.50			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	122,104.31	21,336.31		5,583.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	25,625.47	873.58		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	25,625.47	873.58		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	5,634.82			1,952.58
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	90,844.02	20,462.73		3,631.29
52	TOTAL FUND BALANCE/EQUITY	96,478.84	20,462.73		5,583.87
53	TOTAL LIABILITIES AND FUND BALANCE	122,104.31	21,336.31		5,583.87

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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)	9,005.25	36,673.92	1,666.78	
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)			7,868.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,005.67	36,673.92	9,534.78	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			5,841.41	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	.42		381.21	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	.42		6,222.62	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,221.00	
48	Fund Balance for Budget (961-970)	9,005.25	36,673.92	2,091.16	
52	TOTAL FUND BALANCE/EQUITY	9,005.25	36,673.92	3,312.16	
53	TOTAL LIABILITIES AND FUND BALANCE	9,005.67	36,673.92	9,534.78	

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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)			4,376.96	2,024.13
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			4,376.96	2,024.13
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)			4,376.96	2,024.13
52	TOTAL FUND BALANCE/EQUITY			4,376.96	2,024.13
53	TOTAL LIABILITIES AND FUND BALANCE			4,376.96	2,024.13

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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-631.54	6,356.40	54,741.96	
02	Taxes Receivable - Real and Personal (120-149)	545.23		5,570.78	
03	Taxes Receivable - Protested (150-159)	148.62			
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	62.31	6,356.40	60,312.74	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	693.85		5,570.78	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	693.85		5,570.78	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-631.54	6,356.40	54,741.96	
52	TOTAL FUND BALANCE/EQUITY	-631.54	6,356.40	54,741.96	
53	TOTAL LIABILITIES AND FUND BALANCE	62.31	6,356.40	60,312.74	

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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)	5,345.16	66,090.25		
02	Taxes Receivable - Real and Personal (120-149)		1,014.17		
03	Taxes Receivable - Protested (150-159)		195.55		
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	5,345.16	67,299.97		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,209.72		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,209.72		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,345.16	66,090.25		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	5,345.16	66,090.25		
53	TOTAL LIABILITIES AND FUND BALANCE	5,345.16	67,299.97		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		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)				
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)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
10 Land and Land Improvements (311-322)			110,070.43	
11 Buildings and Building Improvements (331 & 332)			4,179,444.00	
12 Machinery and Equipment (341 & 342)			1,118,776.00	
13 Construction Work in Progress (351)				
14 Amount Available in Debt Service and Compensated Absence Funds (403)				56,766.09
15 Amounts to be Provided (404-406)				975,557.16
20 TOTAL ASSETS AND OTHER DEBITS			5,408,290.43	1,032,323.25
LIABILITIES				
21 Payable to Other Funds (601-606)				
22 Due to Other Governments (611)				
23 Warrants Payable (620)				
24 Other Current Liabilities (621-679)				
27 Bonds Payable - Noncurrent (710)				985,000.00
28 Notes Payable - Noncurrent (720)				
29 Lease Obligations Payable (730)				
30 Contracts and Judgments Payable (740-750)				
31 Compensated Absences Payable (760)				47,323.25
35 TOTAL LIABILITIES				1,032,323.25
FUND BALANCE/EQUITY				
49 Investments in General Fixed Assets (910-918)			5,408,290.43	
52 TOTAL FUND BALANCE/EQUITY			5,408,290.43	
TOTAL LIABILITIES AND FUND BALANCE			5,408,290.43	1,032,323.25



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01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	198,637.50	254,827.68
1112 District Levy - Personal Property	12,091.35	13,279.64
1113 District Levy - Heavy Motor Vehicles	408.52	548.54
1114 District Levy - Pers Prop/Mobile Homes	1,340.08	272.14
1130 Tax Title and Property Sales	773.93	0.00
1190 Penalties and Interest on Taxes	2,570.78	2,034.06
1510 Interest Earnings	9,193.82	1,251.20
1900 Other Revenue from Local Sources	261.80	1,373.19
3110 Direct State Aid	516,758.59	533,726.58
3115 State Spec Ed Allowable Cost Pymt to Districts	33,005.22	33,972.32
3120 State Guaranteed Tax Base Aid	0.00	85,991.40
3440 State HB20/SB417 Prop Tax Reimb	7,143.14	7,156.40
3444 State School Block Grant	67,128.66	65,422.07
3460 Montana Oil and Gas Tax	340,153.94	222,310.09
6100 Material Prior Period Revenue Adjustments	567.15	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,190,034.48	1,222,165.31

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	656,432.89	680,429.84
2XX Personal Services - Employee Benefits	53,779.20	50,722.85
3XX Purchased Professional and Technical Services	1,535.00	1,867.67
4XX Purchased Property Services	442.00	0.00
5XX Other Purchased Services	5,540.06	9,056.26
6XX Supplies and Materials	20,251.98	22,134.90
810 Dues and Fees	130.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	22,379.52	23,544.96
2XX Personal Services - Employee Benefits	1,441.76	1,440.00
3XX Purchased Professional and Technical Services	3,500.00	0.00
5XX Other Purchased Services	3,526.55	0.00
6XX Supplies and Materials	1,290.97	939.67
222X Educational Media Services		
1XX Personal Services - Salaries	17,111.52	17,582.52
2XX Personal Services - Employee Benefits	1,420.16	1,440.00
4XX Purchased Property Services	92.49	11.00
5XX Other Purchased Services	1,680.87	0.00
6XX Supplies and Materials	6,169.32	6,913.44



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	49,766.46	46,911.59
		2XX	Personal Services - Employee Benefits	2,947.67	2,477.79
		3XX	Purchased Professional and Technical Services	7,089.80	2,826.84
		5XX	Other Purchased Services	5,019.43	5,819.28
		6XX	Supplies and Materials	2,740.78	2,613.06
		810	Dues and Fees	1,239.74	3,398.92
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	55,927.92	57,975.98
		2XX	Personal Services - Employee Benefits	8,798.23	9,312.84
		3XX	Purchased Professional and Technical Services	157.84	1,248.40
		5XX	Other Purchased Services	828.20	478.78
		6XX	Supplies and Materials	2,526.73	2,540.59
	25XX	Support Services - Business			
		5XX	Other Purchased Services	519.80	1,488.85
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	51,345.71	48,409.62
		2XX	Personal Services - Employee Benefits	9,179.34	8,440.30
		3XX	Purchased Professional and Technical Services	36,051.92	7,349.35
		4XX	Purchased Property Services	57,176.76	55,862.02
		5XX	Other Purchased Services	517.49	125.00
		6XX	Supplies and Materials	6,350.42	7,223.30
		810	Dues and Fees	3,680.40	4,008.35
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	791.77	1,385.68
		2XX	Personal Services - Employee Benefits	0.00	75.24
		3XX	Purchased Professional and Technical Services	958.50	915.75
		5XX	Other Purchased Services	672.95	541.21
	28XX	Support Services - Central			
		5XX	Other Purchased Services	16,122.64	21,982.32
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	99,780.91	91,127.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	56,550.59	62,845.30
		2XX	Personal Services - Employee Benefits	2,235.53	5,239.80
		5XX	Other Purchased Services	46.42	115.00
		6XX	Supplies and Materials	772.58	2,909.19



Trustees' Financial Summary

FY2002-03

Submit ID: 0028-698611100000

03 Blaine County
0028 Chinook Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 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	3,272.78	3,498.50
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	153.05
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		6XX	Supplies and Materials	807.27	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	294.52	337.54
		5XX	Other Purchased Services	560.00	683.63
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	13,244.44	12,672.36
		2XX	Personal Services - Employee Benefits	54.30	217.44
		3XX	Purchased Professional and Technical Services	1,064.25	544.50
		6XX	Supplies and Materials	2,395.70	864.39
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	5,241.42	5,690.14
		6XX	Supplies and Materials	4,502.00	11,194.87
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	9,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,307,957.50</u>	<u>1,316,586.88</u>



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03 Blaine County
0028 Chinook Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					189,506.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,222,165.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,316,586.88	(3)
Increase/Decrease of Reserve for Inventories						
This Year	5,634.82	Less Last Year	4,241.07	(4a)	1,393.75	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					1,393.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					96,478.84	(5)



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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		2002 Value	2003 Value
1111	District Levy - Real Property	9,384.38	7,113.26
1112	District Levy - Personal Property	525.61	429.45
1113	District Levy - Heavy Motor Vehicles	18.40	23.28
1114	District Levy - Pers Prop/Mobile Homes	59.86	13.07
1130	Tax Title and Property Sales	36.11	0.00
1190	Penalties and Interest on Taxes	102.38	69.38
1510	Interest Earnings	506.87	225.98
2220	County On-Schedule Trans Reimb	14,506.23	13,213.36
3210	State On-Schedule Trans Reimb	14,506.22	13,213.37
3440	State HB20/SB417 Prop Tax Reimb	287.53	319.34
3444	State School Block Grant	2,119.62	2,065.73
3460	Montana Oil and Gas Tax	13,961.26	10,772.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>56,014.47</u>	<u>47,459.13</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	6,049.56	7,312.57
27XX	Student Transportation Services		
5XX	Other Purchased Services	45,959.63	44,935.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>52,009.19</u>	<u>52,248.32</u>



Trustees' Financial Summary

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03 Blaine County

0028 Chinook Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						25,251.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47,459.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						52,248.32	(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)						20,462.73	(5)



Trustees' Financial Summary

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03 Blaine County
0028 Chinook Elem

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	42.95	8.20
1613	Special Milk Program	339.40	430.50
1621	Lunch Sales	33,133.08	34,193.79
1630	Catering Sales	3,664.50	3,412.50
1632	Daily Adult Sales	3,061.70	3,265.00
1634	Daily Ala Carte Sales	2,823.00	3,113.50
1900	Other Revenue from Local Sources	0.00	72.30
3220	State Food Services Match	563.33	0.00
4550	Federal Child Nutrition	31,173.28	48,331.46
4555	School Foods Summer Program - 10.559	0.00	7,110.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>74,801.24</u>	<u>99,938.05</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	19,221.92	21,349.13
	3XX Purchased Professional and Technical Services	450.00	0.00
	4XX Purchased Property Services	77.17	2,539.25
	5XX Other Purchased Services	1,196.04	14,945.60
	6XX Supplies and Materials	54,244.65	57,859.72
	810 Dues and Fees	523.85	0.00
	8XX Other Expenditures	0.00	689.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>75,713.63</u>	<u>97,383.10</u>



Trustees' Financial Summary

FY2002-03

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03 Blaine County

0028 Chinook Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					2,960.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					99,938.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					97,383.10	(3)
Increase/Decrease of Reserve for Inventories						
This Year	1,952.58	Less Last Year	1,884.20	(4a)	68.38	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					68.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,583.87	(5)



Trustees' Financial Summary

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03 Blaine County
0028 Chinook Elem

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	223.77	117.88
3440 State HB20/SB417 Prop Tax Reimb	0.00	21.56
3460 Montana Oil and Gas Tax	114.10	98.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	337.87	237.96

Schedule of Changes Worksheet

Beginning Fund Balance	8,767.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	237.96	(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)	9,005.25	(5)



Trustees' Financial Summary

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03 Blaine County
0028 Chinook Elem

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,302.28	380.26
2240 County Retirement Distribution	143,595.39	167,173.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	144,897.67	167,553.26

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	104,990.48	106,481.84
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,408.30	3,583.60
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,226.50	2,274.42
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,455.03	7,019.81
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,439.11	8,829.32
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,242.71	7,727.95
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	975.60	1,216.10
28XX Support Services - Central		
2XX Personal Services - Employee Benefits	8,682.40	9,493.70
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	6,723.12
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	9,109.00	9,040.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	41.94	26.16
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,480.88	1,053.21



Trustees' Financial Summary

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0028 Chinook Elem

14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,335.05	2,536.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	157,387.00	166,005.62

Schedule of Changes Worksheet

Beginning Fund Balance	35,126.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	167,553.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	166,005.62	(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)	36,673.92	(5)



Trustees' Financial Summary

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03 Blaine County
0028 Chinook Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
205 MISC.	
1900 Other Revenue from Local Sources	5,757.02
206 Title II DARTS	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,271.70
304 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
305 SIG-"WE TEACH ALL"	
4650 Federal Miscellaneous Grants from OPI	2,500.00
306 COOP GRANT	
5710 Special Education Resources Transferred from Other School Districts or Coope	9,618.00
307 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,578.00
309 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	4,189.00
310 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	72,433.59
311 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,454.00
312 REAP GRANT	
4100 Federal Miscellaneous Grants - Direct from Feds	14,696.79
313 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	32,534.00

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

153,950.10

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

PRC Program Function Object	2003 Value
205 MISC.	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,745.26
2XX Personal Services - Employee Benefits	3,000.00
6XX Supplies and Materials	435.62
21XX Support Services - Students	
5XX Other Purchased Services	119.40



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	2003 Value
205 Subtotal	5,300.28
206 Title II DARTS	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1,900.00
5XX Other Purchased Services	816.35
6XX Supplies and Materials	555.35
206 Subtotal	3,271.70
304 Gifted & Talented	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	918.00
305 SIG-"WE TEACH ALL"	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
3XX Purchased Professional and Technical Services	230.00
5XX Other Purchased Services	1,522.41
6XX Supplies and Materials	747.59
305 Subtotal	2,500.00
306 COOP GRANT	
458 IDEA State Program Improvement	
1XXX Instruction	
5XX Other Purchased Services	180.00
6XX Supplies and Materials	9,438.00
306 Subtotal	9,618.00
307 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	2,554.00
5XX Other Purchased Services	162.78
6XX Supplies and Materials	1,861.22



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	2003 Value
307 Subtotal	4,578.00
309 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	4,189.00
310 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	44,643.69
2XX Personal Services - Employee Benefits	16,141.49
5XX Other Purchased Services	4,761.99
6XX Supplies and Materials	6,886.42
310 Subtotal	72,433.59
311 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	3,454.00
312 REAP GRANT	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	1,111.00
4XX Purchased Property Services	440.70
5XX Other Purchased Services	1,942.72
6XX Supplies and Materials	10,812.37
222X Educational Media Services	
5XX Other Purchased Services	390.00
312 Subtotal	14,696.79
313 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	20,000.00
3XX Purchased Professional and Technical Services	7,080.38
6XX Supplies and Materials	5,453.62



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
313 Subtotal	32,534.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 153,493.36

Schedule of Changes Worksheet

Beginning Fund Balance	1,634.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	153,950.10 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	153,493.36 (3)
Increase/Decrease of Reserve for Inventories	
This Year 0.00 Less Last Year 0.00 (4a) 0.00	
Increase/Decrease of Reserve for Encumbrances	
This Year 1,221.00 Less Last Year 0.00 (4b) 1,221.00	
	1,221.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,312.16 (5)



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
205 MISC.	5,757.02	5300.28	456.74
206 Title II DARTS	3,271.70	3271.70	.00
304 Gifted & Talented	918.00	918.00	.00
305 SIG-"WE TEACH ALL"	2,500.00	2500.00	.00
306 COOP GRANT	9,618.00	9618.00	.00
307 Title IV, Part A, Safe & Drug-Free	4,578.00	4578.00	.00
309 Title V, Part A, Innovative Programs	4,189.00	4189.00	.00
310 Title I, Part A, Improving Basic Programs	72,433.59	72433.59	.00
311 Title II, Part D, Ed Technology	3,454.00	3454.00	.00
312 REAP GRANT	14,696.79	14696.79	.00
313 Title II, Part A, Teacher/Principal Train/Recruit	32,534.00	32534.00	.00
910 Budget Amendment	0.00	0.00	.00
Total	153,950.10	153,493.36	456.74



Trustees' Financial Summary

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20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	110.53	52.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	110.53	52.32

Schedule of Changes Worksheet

Beginning Fund Balance	4,324.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52.32	(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)	4,376.96	(5)



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21 - Compensated Absence Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	69.37	38.26
5300	Operating Transfers from Other Funds	0.00	9,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		69.37	9,038.26

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	9,561.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	9,561.56

Schedule of Changes Worksheet

Beginning Fund Balance		2,547.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,038.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		9,561.56	(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)		2,024.13	(5)



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28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	0.00	17,404.64
1112 District Levy - Personal Property	0.00	712.75
1113 District Levy - Heavy Motor Vehicles	0.00	9.99
1190 Penalties and Interest on Taxes	0.00	49.88
3281 State Technology Aid	246.83	0.00
3440 State HB20/SB417 Prop Tax Reimb	0.00	191.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>246.83</u>	<u>18,368.46</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	825.30	9,530.50
24XX Support Services - School Administration		
7XX Property and Equipment Acquisition	0.00	9,469.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>825.30</u>	<u>19,000.00</u>



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,368.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,000.00	(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)					-631.54	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	30.07
3282 State Flexibility Fund Allocation	0.00	6,326.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	6,356.40

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,356.40	(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)	6,356.40	(5)



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50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	40,354.99	2,322.92
1112	District Levy - Personal Property	3,466.53	608.33
1113	District Levy - Heavy Motor Vehicles	102.97	77.84
1114	District Levy - Pers Prop/Mobile Homes	354.26	52.48
1130	Tax Title and Property Sales	167.82	0.00
1190	Penalties and Interest on Taxes	958.60	443.53
1510	Interest Earnings	4,670.38	2,086.59
3440	State HB20/SB417 Prop Tax Reimb	1,728.10	204.26
3444	State School Block Grant	27,459.49	26,761.40
3460	Montana Oil and Gas Tax	115,801.34	39,716.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>195,064.48</u>	<u>72,274.22</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	105,000.00	115,000.00
	850 Interest on Debt	56,920.00	52,405.00
	860 Agent Fees/Issuance Costs	125.00	175.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>162,045.00</u>	<u>167,580.00</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					150,047.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					72,274.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					167,580.00	(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)					54,741.96	(5)



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60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	202.78	108.08
1900 Other Revenue from Local Sources	174.66	0.00
1910 Rentals	10,025.00	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,402.44	10,108.08

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	7,093.37	4,508.65
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	5,416.90	1,554.30
6XX Supplies and Materials	0.00	750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,510.27	6,812.95

Schedule of Changes Worksheet

Beginning Fund Balance	2,050.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,108.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,812.95	(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)	5,345.16	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	23,150.84	23,324.59
1112	District Levy - Personal Property	650.42	1,331.00
1113	District Levy - Heavy Motor Vehicles	32.52	63.48
1114	District Levy - Pers Prop/Mobile Homes	94.05	33.95
1130	Tax Title and Property Sales	81.81	0.00
1190	Penalties and Interest on Taxes	14.94	98.96
1510	Interest Earnings	844.95	619.56
3440	State HB20/SB417 Prop Tax Reimb	496.99	383.60
3460	Montana Oil and Gas Tax	0.00	25,677.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25,366.52</u>	<u>51,532.25</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	0.00	1,907.42
4XX	Purchased Property Services	4,905.52	5,595.50
4XXX	Facilities Acquisition and Construction Services		
4XX	Purchased Property Services	0.00	11,197.00
7XX	Property and Equipment Acquisition	25,480.50	9,045.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>30,386.02</u>	<u>27,744.92</u>



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					42,302.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,532.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,744.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					66,090.25	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	37,843.19	39,076.81
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	125,261.41	100,172.00
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	31,807.22
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	31,807.22

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,601.53
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	45,802.11
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	74,607.79
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	62,845.30	0.00	0.00	0.00	
280	1XXX	2XX	5,239.80	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	115.00	0.00	0.00	0.00	
280	1XXX	6XX	2,909.19	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	3,498.50	0.00	0.00	0.00	
Totals			74,607.79	0.00	0.00	0.00	74,607.79



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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 FY03.*