



# Trustees' Financial Summary

FY2004-05

Submit ID: 0028-05718283

**03 Blaine County**  
**0028 Chinook Elem**

**\*\* Recalculated \*\***

**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 FY05 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		
409	Title V Part A	FEDERAL	0300283904	84.298
410	Title I, Part A, Improvement Grants	FEDERAL	0300283104	84.010
411	Title II, Part D, Ed Technology	FEDERAL	0300286004	84.318
412	REAP	FEDERAL	5358A030852	82.105
413	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0300281404	84.367
505	School Improvement	FEDERAL	0300287804WTA	84.010
506	IDEA-B (Trans from Coop)	FEDERAL	0396897704	84.027A
507	Title IV Safe and Drug-Free Schools	FEDERAL	0300281605	84.186A
509	Title V, Part A, Innovative Programs	FEDERAL	0300283905	84.298
510	Title I, Part A, Improving Basic Programs	FEDERAL	0300283105	84.010A
511	Title II, Part D, Ed Technology	FEDERAL	0300286005	84.318
512	REAP	FEDERAL	S358A030852	82.105
513	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0300281405	84.367
540	Gifted and Talented	STATE	0300281305	State



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	68,692.12	8,046.95		5,330.49
02	Taxes Receivable - Real and Personal (120-149)	24,309.54	916.21		
03	Taxes Receivable - Protested (150-159)	17,041.42	674.50		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	5,975.00			2,190.93
08	Prepaid Expenses (240)	4,558.00			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>120,576.08</b>	<b>9,637.66</b>		<b>7,521.42</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	41,350.96	1,590.71		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>41,350.96</b>	<b>1,590.71</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	5,975.00			2,190.93
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	73,250.12	8,046.95		5,330.49
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>79,225.12</b>	<b>8,046.95</b>		<b>7,521.42</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>120,576.08</b>	<b>9,637.66</b>		<b>7,521.42</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,247.82	41,639.58	15,436.54	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>9,248.24</b>	<b>41,639.58</b>	<b>15,436.54</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	.42		14,206.15	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>.42</b>		<b>14,206.15</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,247.82	41,639.58	1,230.39	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>9,247.82</b>	<b>41,639.58</b>	<b>1,230.39</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>9,248.24</b>	<b>41,639.58</b>	<b>15,436.54</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,479.12	8,332.38
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			4,479.12	8,332.38
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			4,479.12	8,332.38
52	<b>TOTAL FUND BALANCE/EQUITY</b>			4,479.12	8,332.38
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			4,479.12	8,332.38



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,482.76	3,538.33		53,179.76
02	Taxes Receivable - Real and Personal (120-149)	821.68			6,778.96
03	Taxes Receivable - Protested (150-159)	964.34			4,252.76
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,268.78</b>	<b>3,538.33</b>		<b>64,211.48</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,786.02			11,031.72
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1,786.02</b>			<b>11,031.72</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,482.76	3,538.33		53,179.76
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,482.76</b>	<b>3,538.33</b>		<b>53,179.76</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,268.78</b>	<b>3,538.33</b>		<b>64,211.48</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	146.22	93,926.24		
02	Taxes Receivable - Real and Personal (120-149)		854.74		
03	Taxes Receivable - Protested (150-159)		633.34		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	146.22	95,414.32		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,488.08		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		1,488.08		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	146.22	93,926.24		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	146.22	93,926.24		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	146.22	95,414.32		



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
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<b>LIABILITIES</b>					
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31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
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28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
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<b>LIABILITIES</b>					
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<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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



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



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



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## 01 - General Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	266,118.88	332,339.85
1112 District Levy - Personal Property	8,798.18	17,725.43
1113 District Levy - Heavy Motor Vehicles	487.78	658.39
1114 District Levy - Pers Prop/Mobile Homes	2,467.69	1,770.28
1190 Penalties and Interest on Taxes	2,513.28	2,782.32
1510 Interest Earnings	797.78	1,377.93
1900 Other Revenue from Local Sources	64.95	12.00
3110 Direct State Aid	504,258.58	505,547.47
3115 State Spec Ed Allowable Cost Pymt to Districts	32,290.81	37,410.71
3120 State Guaranteed Tax Base Aid	58,027.31	93,224.45
3440 State HB20/SB417 Prop Tax Reimb	5,539.02	4,509.96
3444 State School Block Grant	66,779.06	67,286.58
3460 Montana Oil and Gas Tax	209,096.21	181,160.85
6100 Material Prior Period Revenue Adjustments	99.95	0.00

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

1,157,339.48      1,245,806.22

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	638,144.77	625383.05
2XX Personal Services - Employee Benefits	53,370.01	65900.00
3XX Purchased Professional and Technical Services	2,437.20	1915.42
4XX Purchased Property Services	90.00	.00
5XX Other Purchased Services	6,538.20	6232.33
6XX Supplies and Materials	27,909.06	34887.98
8XX Other Expenditures	50.00	198.00
21XX Support Services - Students		
1XX Personal Services - Salaries	24,074.04	21513.77
2XX Personal Services - Employee Benefits	1,698.00	1937.25
3XX Purchased Professional and Technical Services	6,534.00	3500.00
5XX Other Purchased Services	199.00	3654.12
6XX Supplies and Materials	970.10	84.83
222X Educational Media Services		
1XX Personal Services - Salaries	17,977.44	20184.54
2XX Personal Services - Employee Benefits	1,650.00	1929.91
4XX Purchased Property Services	230.90	166.50
5XX Other Purchased Services	0.00	220.60
6XX Supplies and Materials	4,823.15	6777.80



# Trustees' Financial Summary

FY2004-05

Submit ID: 0028-05718283

**03 Blaine County**  
**0028 Chinook Elem**

**\*\* Recalculated \*\***

## 01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	48,157.46	48150.73
		2XX	Personal Services - Employee Benefits	3,244.89	3761.33
		3XX	Purchased Professional and Technical Services	4,356.50	4470.22
		5XX	Other Purchased Services	5,686.28	7122.06
		6XX	Supplies and Materials	1,363.86	2004.04
		810	Dues and Fees	4,464.04	3787.53
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	56,654.08	58207.96
		2XX	Personal Services - Employee Benefits	10,140.04	11590.08
		5XX	Other Purchased Services	1,498.64	340.97
		6XX	Supplies and Materials	1,710.45	1808.82
	25XX	Support Services - Business			
		5XX	Other Purchased Services	531.44	23464.47
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	47,608.67	48260.71
		2XX	Personal Services - Employee Benefits	12,301.16	11625.95
		3XX	Purchased Professional and Technical Services	9,828.59	8842.23
		4XX	Purchased Property Services	62,869.42	67112.02
		6XX	Supplies and Materials	9,010.12	7497.71
		810	Dues and Fees	3,906.40	4500.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,006.79	514.77
		2XX	Personal Services - Employee Benefits	61.04	104.06
		5XX	Other Purchased Services	532.73	176.80
	28XX	Support Services - Central			
		5XX	Other Purchased Services	22,912.48	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	59,215.01	66863.29
		2XX	Personal Services - Employee Benefits	5,961.78	7632.69
		3XX	Purchased Professional and Technical Services	536.40	.00
		5XX	Other Purchased Services	104.40	136.06
		6XX	Supplies and Materials	1,433.75	570.59
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,346.44	3450.75
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	300.00	203.05



# Trustees' Financial Summary

FY2004-05

Submit ID: 0028-05718283

**03 Blaine County  
0028 Chinook Elem**

**\*\* Recalculated \*\***

## 01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		1XX	Personal Services - Salaries	308.11	214.64
		5XX	Other Purchased Services	531.80	314.95
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	13,593.00	13335.91
		2XX	Personal Services - Employee Benefits	612.00	916.18
		3XX	Purchased Professional and Technical Services	112.50	720.00
		6XX	Supplies and Materials	1,852.34	825.38
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	8,136.91	9417.84
		6XX	Supplies and Materials	9,459.46	264.86
999	Undistributed				
	61XX		Operating Transfers to Other Funds		
		910	Operating Transfers to Other Funds	8,000.00	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,208,044.85</u>	<u>1,212,694.75</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					56,946.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,245,806.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,212,694.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	5,975.00	Less Last Year	6,761.83	(4a)	-786.83	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	10,046.16	(4b)	-10,046.16	
					-10,832.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					79,225.12	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0028-05718283

**03 Blaine County**  
**0028 Chinook Elem**

**\*\* Recalculated \*\***

## 10 - Transportation Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	9,139.83	12,834.11
1112 District Levy - Personal Property	298.45	673.47
1113 District Levy - Heavy Motor Vehicles	16.97	26.43
1114 District Levy - Pers Prop/Mobile Homes	75.27	67.03
1190 Penalties and Interest on Taxes	88.76	102.83
1510 Interest Earnings	68.19	54.39
1900 Other Revenue from Local Sources	0.00	301.00
2220 County On-Schedule Trans Reimb	18,540.80	18,949.14
3210 State On-Schedule Trans Reimb	18,540.82	18,947.28
3440 State HB20/SB417 Prop Tax Reimb	255.36	218.59
3444 State School Block Grant	1,054.29	1,062.30
3460 Montana Oil and Gas Tax	6,358.90	6,733.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>54,437.64</b>	<b>59,970.34</b>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	9,692.58	11400.72
5XX Other Purchased Services	49,721.00	55421.96
27XX Student Transportation Services		
3XX Purchased Professional and Technical Services	0.00	37.50
4XX Purchased Property Services	0.00	550.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>59,413.58</b>	<b>67,410.18</b>



# Trustees' Financial Summary

FY2004-05

Submit ID: 0028-05718283

**03 Blaine County**  
**0028 Chinook Elem**

**\*\* Recalculated \*\***

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						15,486.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59,970.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						67,410.18	(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)						8,046.95	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0028-05718283

03 Blaine County  
0028 Chinook Elem

**\*\* Recalculated \*\***

## 12 - School Food Services Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	21.82	69.19
1613 Special Milk Program	360.00	306.35
1621 Lunch Sales	41,152.92	41,267.80
1630 Catering Sales	3,188.50	3,006.50
1632 Daily Adult Sales	3,277.90	3,141.30
1634 Daily Ala Carte Sales	3,153.75	3,778.80
1900 Other Revenue from Local Sources	1,564.00	0.00
4550 Federal Child Nutrition	53,078.22	57,001.17
4555 School Foods Summer Program - 10.559	8,538.99	8,922.64
6100 Material Prior Period Revenue Adjustments	0.00	41.00

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

114,336.10      117,534.75

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

PRC Program Function Object	2004 Value	2005 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	27,742.15	29631.47
3XX Purchased Professional and Technical Services	825.00	1736.50
4XX Purchased Property Services	2,461.89	282.00
5XX Other Purchased Services	23,310.24	22743.67
6XX Supplies and Materials	59,673.87	60372.99
810 Dues and Fees	242.72	328.90
8XX Other Expenditures	6.90	813.35

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

114,262.77      115,908.88



# Trustees' Financial Summary

FY2004-05

Submit ID: 0028-05718283

**03 Blaine County**  
**0028 Chinook Elem**

**\*\* Recalculated \*\***

## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						6,165.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						117,534.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						115,908.88	(3)
Increase/Decrease of Reserve for Inventories							
This Year	2,190.93	Less Last Year	2,461.29	(4a)		-270.36	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						-270.36	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,521.42	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0028-05718283

**03 Blaine County**  
**0028 Chinook Elem**

**\*\* Recalculated \*\***

## 13 - Tuition Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	69.49	140.76
3440 State HB20/SB417 Prop Tax Reimb	17.96	14.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	87.45	155.12

### Schedule of Changes Worksheet

Beginning Fund Balance	9,092.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	155.12	(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)	9,247.82	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0028-05718283

**03 Blaine County**  
**0028 Chinook Elem**

**\*\* Recalculated \*\***

## 14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	277.48	755.91
2240 County Retirement Distribution	165,138.00	140,112.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>165,415.48</b>	<b>140,868.61</b>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	96,760.04	108660.46
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,671.28	3282.99
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,319.72	2693.27
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,834.21	6879.91
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,513.98	8613.10
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,391.44	6759.20
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,564.66	1773.63
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,323.24	7164.84
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	6,757.00	6167.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	23.97	16.73
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,141.69	1277.20
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,689.86	4039.01



# Trustees' Financial Summary

FY2004-05

Submit ID: 0028-05718283

**03 Blaine County  
0028 Chinook Elem**

**\*\* Recalculated \*\***

## 14 - Retirement Fund

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

PRC Program Function Object	2004 Value	2005 Value
910 Food Services		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	143,991.09	157,327.34

### Schedule of Changes Worksheet

Beginning Fund Balance	58,098.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	140,868.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	157,327.34	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	41,639.58	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0028-05718283

**03 Blaine County**  
**0028 Chinook Elem**

**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
<b>205 MISC.</b>	
1950 Services Provided Other School Districts or Coops	1,505.82
<b>409 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	2,316.51
<b>410 Title I, Part A, Improvement Grants</b>	
4200 Title I, Part A, Improving Basic Programs	7,188.19
<b>411 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	4,634.51
<b>412 REAP</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	3,785.35
<b>413 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,238.29
<b>505 School Improvement</b>	
1900 Other Revenue from Local Sources	1,962.95
4650 Federal Miscellaneous Grants from OPI	1,000.00
<b>505 Subtotal</b>	2,962.95
<b>506 IDEA-B (Trans from Coop)</b>	
5710 Special Education Resources Transferred from Other School Districts or Cooper	2,300.00
<b>507 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	6,254.00
<b>509 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	1,250.23
<b>510 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	122,857.85
<b>511 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	5,386.00
<b>512 REAP</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	8,438.30
<b>513 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	33,125.43
<b>540 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	670.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	206,913.43

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



# Trustees' Financial Summary

FY2004-05

Submit ID: 0028-05718283

**03 Blaine County**  
**0028 Chinook Elem**

**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>205 MISC.</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	637.06
6XX Supplies and Materials	1100.00
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
6XX Supplies and Materials	1505.82
<b>205 Subtotal</b>	3,242.88
<b>409 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	2316.51
<b>410 Title I, Part A, Improvement Grants</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2790.75
2XX Personal Services - Employee Benefits	425.84
5XX Other Purchased Services	1211.33
6XX Supplies and Materials	2760.27
<b>410 Subtotal</b>	7,188.19
<b>411 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	67.50
6XX Supplies and Materials	4567.01
<b>411 Subtotal</b>	4,634.51
<b>412 REAP</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1344.81
5XX Other Purchased Services	1368.67
6XX Supplies and Materials	1071.87



# Trustees' Financial Summary

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**0028 Chinook Elem**

**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>412 Subtotal</b>	3,785.35
<b>413 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3254.82
5XX Other Purchased Services	983.47
<b>413 Subtotal</b>	4,238.29
<b>505 School Improvement</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	1000.00
<b>506 IDEA-B (Trans from Coop)</b>	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	2300.00
<b>507 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	900.00
6XX Supplies and Materials	5354.00
<b>507 Subtotal</b>	6,254.00
<b>509 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1250.23
<b>510 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	75594.48
2XX Personal Services - Employee Benefits	22483.31
3XX Purchased Professional and Technical Services	349.00
5XX Other Purchased Services	3474.71
6XX Supplies and Materials	20956.35



# Trustees' Financial Summary

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**0028 Chinook Elem**

**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
420 Title I, Part A, Improving Basic Programs	
<b>510 Subtotal</b>	122,857.85
<b>511 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	1250.00
2XX Personal Services - Employee Benefits	190.40
3XX Purchased Professional and Technical Services	1000.00
5XX Other Purchased Services	1431.10
6XX Supplies and Materials	1514.50
<b>511 Subtotal</b>	5,386.00
<b>512 REAP</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	5234.25
2XX Personal Services - Employee Benefits	114.45
5XX Other Purchased Services	1704.97
6XX Supplies and Materials	1384.63
<b>512 Subtotal</b>	8,438.30
<b>513 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	22062.28
2XX Personal Services - Employee Benefits	4216.57
3XX Purchased Professional and Technical Services	5250.30
5XX Other Purchased Services	1596.28
<b>513 Subtotal</b>	33,125.43
<b>540 Gifted and Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	670.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	206,687.54
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### Schedule of Changes Worksheet

Beginning Fund Balance		1,004.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		206,913.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		206,687.54 (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)		1,230.39 (5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
205 MISC.	1,505.82	3,242.88	-1,737.06
409 Title V Part A	2,316.51	2,316.51	0.00
410 Title I, Part A, Improvement Grants	7,188.19	7,188.19	0.00
411 Title II, Part D, Ed Technology	4,634.51	4,634.51	0.00
412 REAP	3,785.35	3,785.35	0.00
413 Title II, Part A, Teacher/Principal Train/Recruit	4,238.29	4,238.29	0.00
505 School Improvement	2,962.95	1,000.00	1,962.95
506 IDEA-B (Trans from Coop)	2,300.00	2,300.00	0.00
507 Title IV Safe and Drug-Free Schools	6,254.00	6,254.00	0.00
509 Title V, Part A, Innovative Programs	1,250.23	1,250.23	0.00
510 Title I, Part A, Improving Basic Programs	122,857.85	122,857.85	0.00
511 Title II, Part D, Ed Technology	5,386.00	5,386.00	0.00
512 REAP	8,438.30	8,438.30	0.00
513 Title II, Part A, Teacher/Principal Train/Recruit	33,125.43	33,125.43	0.00
540 Gifted and Talented	670.00	670.00	0.00
<b>Total</b>	206,913.43	206,687.54	225.89



# Trustees' Financial Summary

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**03 Blaine County  
0028 Chinook Elem**

**\*\* Recalculated \*\***

## 20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	33.24	68.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	33.24	68.92

### Schedule of Changes Worksheet

Beginning Fund Balance	4,410.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68.92	(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)	4,479.12	(5)



# Trustees' Financial Summary

FY2004-05

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0028 Chinook Elem

**\*\* Recalculated \*\***

## 21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	11.57	127.73
5300 Operating Transfers from Other Funds	8,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,011.57	127.73

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	1,831.05	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,831.05	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	8,204.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127.73	(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)	8,332.38	(5)



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**\*\* Recalculated \*\***

## 28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	460.94	17,969.07
1112 District Levy - Personal Property	46.35	692.57
1114 District Levy - Pers Prop/Mobile Homes	100.24	71.89
1190 Penalties and Interest on Taxes	25.78	49.72
1510 Interest Earnings	58.03	1,324.39
1900 Other Revenue from Local Sources	0.00	1,052.32
3281 State Technology Aid	0.00	4,853.76
3440 State HB20/SB417 Prop Tax Reimb	0.00	127.69
3460 Montana Oil and Gas Tax	8,553.57	5,443.36
4650 Federal Miscellaneous Grants from OPI	2,678.88	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>11,923.79</b>	<b>31,584.77</b>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	200.00	.00
5XX Other Purchased Services	1,730.11	.00
6XX Supplies and Materials	589.90	38874.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>2,520.01</b>	<b>38,874.25</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	8,772.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,584.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,874.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	1,482.76	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	49.03	107.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	49.03	107.66

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	2974.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,974.76

## Schedule of Changes Worksheet

Beginning Fund Balance	6,405.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	107.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,974.76	(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)	3,538.33	(5)



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**\*\* Recalculated \*\***

## 50 - Debt Service Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	90,941.40	80,043.70
1112 District Levy - Personal Property	2,853.71	4,976.66
1113 District Levy - Heavy Motor Vehicles	171.26	236.58
1114 District Levy - Pers Prop/Mobile Homes	365.18	484.21
1190 Penalties and Interest on Taxes	780.11	829.38
1510 Interest Earnings	655.99	1,617.26
3120 State Guaranteed Tax Base Aid	33,493.51	24,833.05
3440 State HB20/SB417 Prop Tax Reimb	954.27	563.12
3460 Montana Oil and Gas Tax	30,762.27	53,791.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>160,977.70</b>	<b>167,375.10</b>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	115,000.00	125,000.00
850 Interest on Debt	47,345.00	42,170.00
860 Agent Fees/Issuance Costs	175.00	225.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>162,520.00</b>	<b>167,395.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	53,199.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	167,375.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	167,395.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	53,179.76	(5)



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**\*\* Recalculated \*\***

## 60 - Building Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	34.24	85.07
1900	Other Revenue from Local Sources	5,000.00	0.00
1910	Rentals	0.00	7,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>5,034.24</u>	<u>7,585.07</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
	1XX Personal Services - Salaries	1,271.38	1186.84
	3XX Purchased Professional and Technical Services	0.00	1527.50
26XX	Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	107.00	180.15
	4XX Purchased Property Services	6,748.57	2995.00
	6XX Supplies and Materials	1,704.28	2097.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>9,831.23</u>	<u>7,987.02</u>

## Schedule of Changes Worksheet

Beginning Fund Balance					548.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,585.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,987.02	(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)					146.22	(5)



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**\*\* Recalculated \*\***

## 61 - Building Reserve Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	12,944.73	13,552.07
1112 District Levy - Personal Property	450.83	718.06
1113 District Levy - Heavy Motor Vehicles	21.93	0.00
1114 District Levy - Pers Prop/Mobile Homes	182.21	73.23
1190 Penalties and Interest on Taxes	77.28	85.11
1510 Interest Earnings	580.87	1,306.84
3440 State HB20/SB417 Prop Tax Reimb	130.36	83.85
3460 Montana Oil and Gas Tax	15,455.52	7,643.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>29,843.73</b>	<b>23,463.14</b>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	3536.65
4XX Purchased Property Services	0.00	3718.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	9,286.23	8930.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>9,286.23</b>	<b>16,184.65</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	86,647.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,463.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,184.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	93,926.24	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

Fund	Account	Description	2004 Value	2005 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	591,276.47
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	49,121.95	53,639.81
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	9,286.23	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	8,930.00
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



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,375.30
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,375.30

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,456.82
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	45,179.90
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	78,653.38
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	66,863.29	0.00	0.00	0.00	
280	1XXX	2XX	7,632.69	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	136.06	0.00	0.00	0.00	
280	1XXX	6XX	570.59	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	3,450.75	0.00	0.00	0.00	
<b>Totals</b>			78,653.38	0.00	0.00	0.00	78,653.38



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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 FY05.*



# Trustees' Financial Summary

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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	110,070.00	0.00	0.00	110,070.00
Buildings	2,359,520.00	12,648.00	0.00	2,372,168.00
Machinery And Equipment	79,561.00	0.00	0.00	79,561.00
Totals at historical cost	2,549,151.00	12,648.00	0.00	2,561,799.00
Less Accumulated depreciation for:				
Building Accum	1,019,046.00	0.00	0.00	1,019,046.00
Machinery And Equipment Accum	50,773.00	0.00	0.00	50,773.00
Total accumulated depreciation	1,069,819.00	0.00	0.00	1,069,819.00
Governmental activities, capital assets, net	1,479,332.00	12,648.00	0.00	1,491,980.00

\* 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.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
10/15/1997 Issue	870,000.00	0.00	125,000.00	0.00	745,000.00	130,000.00	615,000.00
Compensated Absences	40,275.33	12,251.57	0.00	0.00	52,526.90	52,526.90	0.00
Total Governmental Activity							
Long-Term Liabilities	910,275.33	12,251.57	125,000.00	0.00	797,526.90	182,526.90	615,000.00

\* 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.