



Trustees' Financial Summary

FY2005-06

Submit ID: 0029-72530860

03 Blaine County

0029 Chinook H S

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk Laurie Maddox

Phone #: (406) 357-2236

(Signature)

(Date)

Chair, Board of Trustees Kraig Hansen

(Signature)

(Date)

County Superintendent Carol Elliot

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
301	MISC.	LOCAL	2006	
503	Vo Ed Family & Consumer Science	STATE	2005	State
506	IDEA-B (Trans from Coop)	FEDERAL	0396897705	84.027A
602	Vo Ed Tech Ed	STATE	STATE	State
603	Vo Ed Carl Perkins Basic Grant	FEDERAL	0300298105BG	84.048A
606	IDEA-B (Trans from Coop)	FEDERAL	0396897705	84.027A
612	REAP Grant	FEDERAL	5358A030847	82.105
615	One Time Energy Relief	STATE	2006	



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	349,893.19	31,569.70	278,842.18	
02	Taxes Receivable - Real and Personal (120-149)	6,928.62	463.64	1,170.62	
03	Taxes Receivable - Protested (150-159)	12,024.20	753.28	1,824.93	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	6,176.50			
08	Prepaid Expenses (240)	15,117.50			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	390,140.01	32,786.62	281,837.73	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	18,952.82	1,216.92	2,995.55	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	18,952.82	1,216.92	2,995.55	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	6,176.50			
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	365,010.69	31,569.70	278,842.18	
52	TOTAL FUND BALANCE/EQUITY	371,187.19	31,569.70	278,842.18	
53	TOTAL LIABILITIES AND FUND BALANCE	390,140.01	32,786.62	281,837.73	



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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)	17,714.55	51,373.62	3,184.79	28,537.82
02	Taxes Receivable - Real and Personal (120-149)	3.35			216.50
03	Taxes Receivable - Protested (150-159)				294.01
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	17,717.90	51,373.62	3,184.79	29,048.33
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3.35			510.51
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3.35			510.51
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	17,714.55	51,373.62	3,184.79	28,537.82
52	TOTAL FUND BALANCE/EQUITY	17,714.55	51,373.62	3,184.79	28,537.82
53	TOTAL LIABILITIES AND FUND BALANCE	17,717.90	51,373.62	3,184.79	29,048.33



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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)	4,827.10			2,116.42
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	4,827.10			2,116.42
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)	4,827.10			2,116.42
52	TOTAL FUND BALANCE/EQUITY	4,827.10			2,116.42
53	TOTAL LIABILITIES AND FUND BALANCE	4,827.10			2,116.42



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31,933.84	74.68		
02	Taxes Receivable - Real and Personal (120-149)	633.45			
03	Taxes Receivable - Protested (150-159)	1,318.91			
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	33,886.20	74.68		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,952.36			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,952.36			
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)	31,933.84	74.68		
52	TOTAL FUND BALANCE/EQUITY	31,933.84	74.68		
53	TOTAL LIABILITIES AND FUND BALANCE	33,886.20	74.68		



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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)	2,153.83	131,157.01		
02	Taxes Receivable - Real and Personal (120-149)		858.98		
03	Taxes Receivable - Protested (150-159)		1,737.79		
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	2,153.83	133,753.78		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,596.77		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,596.77		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,153.83	131,157.01		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,153.83	131,157.01		
53	TOTAL LIABILITIES AND FUND BALANCE	2,153.83	133,753.78		



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			60,668.68	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			60,668.68	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY			60,668.68	
53	TOTAL LIABILITIES AND FUND BALANCE			60,668.68	



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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)	67,815.00	75,232.46		
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	67,815.00	75,232.46		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	67,815.00	75,232.46		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	67,815.00	75,232.46		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	67,815.00	75,232.46		



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



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



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01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	221,472.58	137,839.76
1112	District Levy - Personal Property	10,154.39	9,560.98
1113	District Levy - Heavy Motor Vehicles	173.50	137.63
1114	District Levy - Pers Prop/Mobile Homes	960.67	745.70
1130	Tax Title and Property Sales	0.00	288.10
1190	Penalties and Interest on Taxes	1,611.40	2,027.72
1510	Interest Earnings	4,002.43	13,031.48
1900	Other Revenue from Local Sources	47.00	0.00
3110	Direct State Aid	468,091.02	465,217.71
3115	State Spec Ed Allowable Cost Pymt to Districts	23,503.39	21,366.73
3440	State HB20/SB417 Prop Tax Reimb	3,988.82	2,522.99
3444	State School Block Grant	35,366.12	35,634.90
3445	State Combined Fund School Block Grant	675.19	680.32
3460	Montana Oil and Gas Tax	488,072.88	543,448.94
6100	Material Prior Period Revenue Adjustments	508.60	55.80

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

1,258,627.99 1,232,558.76

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	248,975.47	248,874.04
2XX	Personal Services - Employee Benefits	23,978.17	34,940.53
3XX	Purchased Professional and Technical Services	554.50	3,270.57
4XX	Purchased Property Services	1,654.98	2,758.51
5XX	Other Purchased Services	1,011.64	4,035.13
6XX	Supplies and Materials	30,153.02	34,343.59
8XX	Other Expenditures	0.00	85.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	37,986.20	30,545.88
2XX	Personal Services - Employee Benefits	212.72	356.53
3XX	Purchased Professional and Technical Services	3,525.00	3,500.00
5XX	Other Purchased Services	4,296.76	3,485.28
6XX	Supplies and Materials	2,949.44	2,817.53
8XX	Other Expenditures	0.00	300.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	34,594.57	37,197.75
2XX	Personal Services - Employee Benefits	4,775.10	5,690.88
5XX	Other Purchased Services	220.60	0.00
6XX	Supplies and Materials	7,011.98	8,888.92



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X		Educational Media Services		
	23XX		Support Services - General Administration		
		1XX	Personal Services - Salaries	48,759.06	53,741.52
		2XX	Personal Services - Employee Benefits	4,421.40	7,067.13
		3XX	Purchased Professional and Technical Services	5,970.02	6,067.82
		5XX	Other Purchased Services	10,310.35	8,164.77
		6XX	Supplies and Materials	3,432.71	3,286.06
		810	Dues and Fees	7,210.28	10,965.91
	24XX		Support Services - School Administration		
		1XX	Personal Services - Salaries	36,079.67	31,964.90
		2XX	Personal Services - Employee Benefits	10,822.98	8,623.16
		5XX	Other Purchased Services	1,897.85	565.37
		6XX	Supplies and Materials	4,660.92	4,478.90
	25XX		Support Services - Business		
		5XX	Other Purchased Services	28,099.61	18,258.83
	26XX		Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	76,375.30	80,236.70
		2XX	Personal Services - Employee Benefits	19,307.73	18,282.33
		3XX	Purchased Professional and Technical Services	18,774.76	14,460.92
		4XX	Purchased Property Services	84,963.83	100,284.03
		6XX	Supplies and Materials	16,330.93	13,858.08
		8XX	Other Expenditures	6,849.53	6,849.53
	27XX		Student Transportation Services		
		1XX	Personal Services - Salaries	787.07	1,116.98
		2XX	Personal Services - Employee Benefits	54.07	57.07
		3XX	Purchased Professional and Technical Services	267.70	36.00
		5XX	Other Purchased Services	1,222.69	95.00
	4XXX		Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition	24,515.98	0.00
280	Special Education - Local and State				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	39,481.52	41,165.50
		2XX	Personal Services - Employee Benefits	7,545.72	8,369.58
		5XX	Other Purchased Services	379.00	0.00
		6XX	Supplies and Materials	751.55	910.08
	62XX		Resources Transferred to Other School Districts or Cooper		
		920	Resources Transferred to Other School Districts or Cooper	2,210.19	1,861.22



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	95,049.63	89,706.10
		2XX	Personal Services - Employee Benefits	11,051.98	12,911.54
		3XX	Purchased Professional and Technical Services	409.74	1,039.93
		4XX	Purchased Property Services	1,780.19	1,047.19
		5XX	Other Purchased Services	2,697.10	3,251.90
		6XX	Supplies and Materials	7,152.91	7,003.93
		8XX	Other Expenditures	0.00	100.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	17,498.34	14,230.00
		2XX	Personal Services - Employee Benefits	310.05	188.17
		3XX	Purchased Professional and Technical Services	236.75	0.00
		5XX	Other Purchased Services	2,275.06	2,295.45
		6XX	Supplies and Materials	1,062.83	0.00
		8XX	Other Expenditures	3,012.10	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	12,328.27	6,807.76
		5XX	Other Purchased Services	1,601.61	1,208.47
		6XX	Supplies and Materials	1,000.00	202.76
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	41,641.36	41,328.65
		2XX	Personal Services - Employee Benefits	1,933.75	491.62
		3XX	Purchased Professional and Technical Services	1,716.15	100.00
		5XX	Other Purchased Services	9,183.47	13,206.19
		6XX	Supplies and Materials	8,091.55	16,468.45
		8XX	Other Expenditures	1,525.00	1,350.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	16,021.53	17,035.59
		2XX	Personal Services - Employee Benefits	4,791.76	4,856.29
		6XX	Supplies and Materials	11,350.12	6,664.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,117,103.82	1,103,352.31



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					241,779.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,232,558.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,103,352.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	6,176.50	Less Last Year	5,975.00	(4a)	201.50	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					201.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					371,187.19	(5)



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	6,284.84	12,523.87
1112	District Levy - Personal Property	283.50	815.20
1113	District Levy - Heavy Motor Vehicles	19.07	13.14
1114	District Levy - Pers Prop/Mobile Homes	26.15	49.20
1130	Tax Title and Property Sales	0.00	27.11
1190	Penalties and Interest on Taxes	71.17	69.70
1510	Interest Earnings	201.64	392.33
2220	County On-Schedule Trans Reimb	13,299.18	15,101.71
3210	State On-Schedule Trans Reimb	13,309.20	15,101.72
3440	State HB20/SB417 Prop Tax Reimb	82.51	151.09
3444	State School Block Grant	756.40	762.15
3460	Montana Oil and Gas Tax	13,301.53	32,973.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>47,635.19</u>	<u>77,981.07</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	11,031.03	0.00
3XX	Purchased Professional and Technical Services	108.00	0.00
26XX	Operation and Maintenance of Plant Services		
5XX	Other Purchased Services	0.00	54,025.27
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	0.00	6,984.75
3XX	Purchased Professional and Technical Services	320.50	60.00
4XX	Purchased Property Services	550.00	2,124.31
5XX	Other Purchased Services	39,254.76	0.00
6XX	Supplies and Materials	0.00	1,021.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>51,264.29</u>	<u>64,216.01</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						17,804.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						77,981.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						64,216.01	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						31,569.70	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	15,635.21	31,525.98
1112 District Levy - Personal Property	844.40	2,029.97
1113 District Levy - Heavy Motor Vehicles	11.15	30.56
1114 District Levy - Pers Prop/Mobile Homes	81.59	122.11
1130 Tax Title and Property Sales	0.00	67.98
1190 Penalties and Interest on Taxes	154.42	167.47
1510 Interest Earnings	4,216.67	8,375.74
3440 State HB20/SB417 Prop Tax Reimb	198.07	394.88
3460 Montana Oil and Gas Tax	44,593.03	79,610.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,734.54	122,324.69

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	6,870.00
7XX Property and Equipment Acquisition	149,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	149,000.00	6,870.00

Schedule of Changes Worksheet

Beginning Fund Balance	163,387.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	122,324.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,870.00	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	278,842.18	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	81.37	5.37
1112 District Levy - Personal Property	0.94	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.00	0.10
1190 Penalties and Interest on Taxes	8.03	2.34
1510 Interest Earnings	301.92	668.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	392.26	675.94

Schedule of Changes Worksheet

Beginning Fund Balance	17,038.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	675.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,714.55	(5)



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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	979.47	2,131.13
2240 County Retirement Distribution	92,576.30	96,132.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	93,555.77	98,263.47

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	37,682.05	36,798.15
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,796.68	4,661.28
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,182.20	5,508.75
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,800.01	8,348.38
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,433.15	4,826.86
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	10,116.43	10,200.63
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,741.75	1,152.89
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,227.84	5,527.95
390 State Career & Technical Ed Entitlement - Undistributed		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	14,284.19	14,160.99
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	243.05	243.60
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,309.55	1,791.26



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14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	4,118.35	4,189.26
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,337.58	2,485.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>101,272.83</u>	<u>99,895.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance					53,005.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					98,263.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					99,895.50	(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)					51,373.62	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
301 MISC.	
1900 Other Revenue from Local Sources	4,554.04
602 Vo Ed Tech Ed	
3290 State - Other State Grants	4,980.00
603 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	10,839.00
606 IDEA-B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Cooper	2,670.50
612 REAP Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	2,807.69
615 One Time Energy Relief	
3630 OTO State Energy Cost Relief & Transportation	1,974.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,825.72

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

PRC Program Function Object	2006 Value
301 MISC.	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,314.54
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	109.90
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	483.81
301 Subtotal	1,908.25
602 Vo Ed Tech Ed	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	3,170.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	400.00
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	1,410.00
602 Subtotal	4,980.00
603 Vo Ed Carl Perkins Basic Grant	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	10,839.00
606 IDEA-B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,170.50
2XX Personal Services - Employee Benefits	178.62
6XX Supplies and Materials	1,321.38
606 Subtotal	2,670.50
612 REAP Grant	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,472.15
5XX Other Purchased Services	1,248.59
6XX Supplies and Materials	86.95
612 Subtotal	2,807.69
615 One Time Energy Relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,974.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 25,179.93



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					539.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					27,825.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,179.93	(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)					3,184.79	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
301 MISC.	4,554.04	1,908.25	2,645.79
602 Vo Ed Tech Ed	4,980.00	4,980.00	0.00
603 Vo Ed Carl Perkins Basic Grant	10,839.00	10,839.00	0.00
606 IDEA-B (Trans from Coop)	2,670.50	2,670.50	0.00
612 REAP Grant	2,807.69	2,807.69	0.00
615 One Time Energy Relief	1,974.49	1,974.49	0.00
Total	<u>27,825.72</u>	<u>25,179.93</u>	<u>2,645.79</u>



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17 - Adult Education Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	320.95	6,186.59
1112	District Levy - Personal Property	7.09	387.46
1113	District Levy - Heavy Motor Vehicles	7.68	6.41
1114	District Levy - Pers Prop/Mobile Homes	0.42	20.26
1130	Tax Title and Property Sales	0.00	13.49
1190	Penalties and Interest on Taxes	20.62	32.95
1340	Fees for Adult Education	1,051.00	1,696.00
1510	Interest Earnings	367.81	700.52
3440	State HB20/SB417 Prop Tax Reimb	8.78	79.41
3460	Montana Oil and Gas Tax	0.00	12,526.40

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

1,784.35	21,649.49
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2005 Value	2006 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	3,120.00	3,127.50
	3XX Purchased Professional and Technical Services	4,750.00	3,800.00
	5XX Other Purchased Services	2,135.50	2,175.65
	6XX Supplies and Materials	3,502.76	125.00
	810 Dues and Fees	70.00	0.00

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

13,578.26	9,228.15
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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						16,116.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,649.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,228.15	(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)						28,537.82	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	2,845.00	3,095.00
1510 Interest Earnings	116.24	158.46
3260 State Driver's Education Reimbursement	3,098.18	3,022.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,059.42	6,276.20

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,440.80
4XX Purchased Property Services	2,816.27	3,749.27
5XX Other Purchased Services	496.13	569.13
6XX Supplies and Materials	1,030.06	920.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,342.46	6,679.33

Schedule of Changes Worksheet

Beginning Fund Balance	5,230.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,276.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,679.33	(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)	4,827.10	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	59.71	48.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59.71	48.44

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	625.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	625.10

Schedule of Changes Worksheet

Beginning Fund Balance	2,693.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	625.10	(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)	2,116.42	(5)



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28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	18,079.02	17,415.84
1112	District Levy - Personal Property	574.16	1,189.61
1113	District Levy - Heavy Motor Vehicles	0.00	16.46
1114	District Levy - Pers Prop/Mobile Homes	54.75	82.36
1130	Tax Title and Property Sales	0.00	37.51
1190	Penalties and Interest on Taxes	67.49	63.33
1510	Interest Earnings	432.27	606.50
3281	State Technology Aid	4,409.40	6,305.32
3440	State HB20/SB417 Prop Tax Reimb	235.55	202.52
3460	Montana Oil and Gas Tax	22,405.67	58,911.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>46,258.31</u>	<u>84,831.19</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	8,643.00	17,694.55
	4XX Purchased Property Services	0.00	746.85
	5XX Other Purchased Services	2,503.33	5,487.35
	6XX Supplies and Materials	24,085.80	63,751.48
	8XX Other Expenditures	2,000.00	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>37,232.13</u>	<u>87,780.23</u>



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						34,882.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						84,831.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,780.23	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						31,933.84	(5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	65.63	9.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65.63	9.05

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	3,974.69	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,974.69	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	65.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.05	(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)	74.68	(5)



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60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	19.12	79.57
1900 Other Revenue from Local Sources	125.00	0.00
1910 Rentals	7,655.00	7,963.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,799.12	8,042.62

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	1,619.81	2,785.97
3XX Purchased Professional and Technical Services	1,527.50	0.00
6XX Supplies and Materials	550.00	960.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,271.00	0.00
6XX Supplies and Materials	1,100.00	2,288.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,068.31	6,034.31

Schedule of Changes Worksheet

Beginning Fund Balance	145.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,042.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,034.31	(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)	2,153.83	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	24,276.31	23,001.26
1112 District Levy - Personal Property	1,044.84	1,568.07
1113 District Levy - Heavy Motor Vehicles	0.00	21.68
1114 District Levy - Pers Prop/Mobile Homes	100.29	108.80
1130 Tax Title and Property Sales	0.00	49.45
1190 Penalties and Interest on Taxes	97.63	80.50
1510 Interest Earnings	1,323.80	4,469.72
3440 State HB20/SB417 Prop Tax Reimb	310.09	266.99
3460 Montana Oil and Gas Tax	49,922.23	77,618.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	77,075.19	107,184.49

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	180.36	15,500.00
4XX Purchased Property Services	4,130.00	9,756.41
6XX Supplies and Materials	4,654.00	5,611.64
7XX Property and Equipment Acquisition	1,000.39	0.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	3,375.00
7XX Property and Equipment Acquisition	35,643.25	44,836.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	45,608.00	79,079.87



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					103,052.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					107,184.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					79,079.87	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					131,157.01	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1XXX Revenues from Student Activities	159,119.53	202,865.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	159,119.53	202,865.84

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	161,201.20	191,054.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	161,201.20	191,054.60

Schedule of Changes Worksheet

Beginning Fund Balance	48,857.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	202,865.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	191,054.60	(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)	60,668.68	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	1,170.50
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	224,351.03	345,812.49
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	4,344.02
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	1,246.15
XX	XXX 26XX	41X Energy Utility Services	63,275.52	61,574.13
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	16,517.27	38,108.82
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	29,641.96	6,728.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	14,000.00	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	16,922.62
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,922.62

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,640.06
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	24,368.30
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	52,306.38
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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	41,165.50	0.00	0.00	0.00	
280	1XXX	2XX	8,369.58	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	910.08	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	1,861.22	0.00	0.00	0.00	
Totals			52,306.38	0.00	0.00	0.00	52,306.38



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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 FY06.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	120,400.00	0.00	0.00	0.00	120,400.00
Land Improvements	16,515.27	0.00	110,801.82	0.00	127,317.09
Buildings	1,590,365.00	0.00	6,728.00	0.00	1,597,093.00
Machinery And Equipment	505,444.00	0.00	0.00	0.00	505,444.00
Totals at historical cost	2,232,724.27	0.00	117,529.82	0.00	2,350,254.09
Less Accumulated depreciation for:					
Improvement Accum	0.00	0.00	10,031.39	0.00	10,031.39
Building Accum	709,237.00	0.00	69,049.70	0.00	778,286.70
Machinery And Equipment Accum	172,085.00	0.00	89,743.40	0.00	261,828.40
Total accumulated depreciation	881,322.00	0.00	168,824.49	0.00	1,050,146.49
Governmental activities, capital assets, net	1,351,402.27	0.00	-51,294.67	0.00	1,300,107.60

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

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



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	81,489.02	21,270.53	0.00	0.00	102,759.55	0.00	102,759.55
Total Governmental Activity							
Long-Term Liabilities	81,489.02	21,270.53	0.00	0.00	102,759.55	0.00	102,759.55

* 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.