



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0028-79949175**

**03 Blaine County  
0028 Chinook Elem**

**Due Dates:**

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (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*

## Certification

**Business Manager/Clerk:** Shanna Flores

**Phone #:** (406) 357-2236

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Pauly Miller

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Lisa Stroh

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Black Mountain

For FY12 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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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	District Funds	LOCAL	2009-2010	
018	District - music	LOCAL	2009	
071	TOWN PUMP GRANT	LOCAL		
075	Devon Energy Grant	LOCAL	Science Grant	
082	Interlocal Agreement	LOCAL		
150	Debt Service Closed to Building Reserve	LOCAL	2010	
151	WELLNESS ROOM	LOCAL		
205	Gifted and Talented	STATE	003 0028 1312	State
210	Title I, Part A, Improving Basic Programs	FEDERAL	003 0028 3112	84.010A
212	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A 11 0852	84.358A
465	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
716	State OTO Indian Education for All	STATE	2007	state
820	State OTO Capital Invest & Deferred Maintenance	STATE	2007	state
821	State OTO FullTime Kindergarten Startup	STATE	2007	state



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation 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)	210,865.10	33,477.62		31,543.26
02	Taxes Receivable - Real and Personal (120-149)	19,391.95	2,223.69		
03	Taxes Receivable - Protested (150-159)	31,528.94	3,743.99		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	29,818.60			7,193.28
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	291,604.59	39,445.30		38,736.54
<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)	50,920.89	5,967.68		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	50,920.89	5,967.68		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	29,818.60			7,193.28
37	Reserve for Encumbrances (953)	4,105.58			
48	Fund Balance for Budget	206,759.52	33,477.62		31,543.26
52	<b>TOTAL FUND BALANCE/EQUITY</b>	240,683.70	33,477.62		38,736.54
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	291,604.59	39,445.30		38,736.54



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## Balance Sheet

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)	3,079.94	49,896.83	47,970.22	
02	Taxes Receivable - Real and Personal (120-149)	0.21			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,687.38	
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>	3,080.15	49,896.83	50,657.60	
<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)	0.21			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	0.21			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			43.91	
48	Fund Balance for Budget	3,079.94	49,896.83	50,613.69	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,079.94	49,896.83	50,657.60	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,080.15	49,896.83	50,657.60	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,308.77	14,209.74
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>			5,308.77	14,209.74
<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			5,308.77	14,209.74
52	<b>TOTAL FUND BALANCE/EQUITY</b>			5,308.77	14,209.74
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			5,308.77	14,209.74



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## Balance Sheet

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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

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)	20,140.04			
02	Taxes Receivable - Real and Personal (120-149)	1,984.11			
03	Taxes Receivable - Protested (150-159)	3,401.61			
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>	25,525.76			
<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)	5,385.72			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	5,385.72			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	461.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	19,679.04			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	20,140.04			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	25,525.76			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,997.27	46,789.87		
02	Taxes Receivable - Real and Personal (120-149)		2,396.69		
03	Taxes Receivable - Protested (150-159)		3,799.34		
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>	30,997.27	52,985.90		
<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)		6,196.03		
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>		6,196.03		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	30,997.27	46,789.87		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	30,997.27	46,789.87		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	30,997.27	52,985.90		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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)				
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>				
<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)				
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)				
41	Unrestricted Net Assets (940)				
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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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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)				
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>				
<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)				
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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
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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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		96,389.08		
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>		96,389.08		
<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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		96,389.08		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		96,389.08		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		96,389.08		



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## Balance Sheet

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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	396,110.73	429,391.25
1112 District Levy - Personal Property	29,735.81	24,252.77
1113 District Levy - Heavy Motor Vehicles	138.84	5,690.77
1114 District Levy - Pers Prop/Mobile Homes	2,189.21	2,405.97
1130 Tax Title and Property Sales	0.00	487.26
1190 Penalties and Interest on Taxes	1,106.66	2,473.76
1510 Interest Earnings	833.96	1,098.82
3110 Direct State Aid	535,584.45	668,450.47
3111 Quality Educator	59,872.64	59,574.53
3112 At Risk Student	0.00	10,879.05
3113 Indian Education For All	4,671.60	5,283.60
3114 American Indian Achievement Gap	6,000.00	6,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	39,262.35	42,553.10
3120 State Guaranteed Tax Base Aid	197,606.57	219,313.04
3444 State School Block Grant	70,413.74	70,413.74
3460 Montana Oil and Gas Tax	111,322.72	104,640.30
3730 HB645 State Special Education Allowable Costs	1,945.14	0.00
5300 Operating Transfers from Other Funds	0.00	226.74
6100 Material Prior Period Revenue Adjustments	40.12	0.00
7800 ARRA - State Fiscal Stabilization Fund	56,179.29	0.00
7810 Education Jobs Fund	46,958.90	783.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,559,972.73</b>	<b>1,654,519.15</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	523,530.98	776,414.32
2XX Personal Services - Employee Benefits	128,596.69	142,407.32
5XX Other Purchased Services	11,386.02	4,536.64
6XX Supplies and Materials	33,001.61	32,087.59
810 Dues and Fees	240.00	99.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	43,222.40	47,187.42
2XX Personal Services - Employee Benefits	3,615.20	3,805.65
3XX Purchased Professional and Technical Services	3,500.00	3,500.00
5XX Other Purchased Services	3,328.00	3,567.69
6XX Supplies and Materials	590.71	698.35
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	54,905.14	57,279.26



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22X Educational Media Services</b>				
			2XX Personal Services - Employee Benefits	12,054.53	12,887.55
			5XX Other Purchased Services	250.63	0.00
			6XX Supplies and Materials	9,587.71	6,597.25
	<b>23X Support Services - General Administration</b>				
			1XX Personal Services - Salaries	42,325.58	51,268.60
			2XX Personal Services - Employee Benefits	4,103.83	3,788.93
			3XX Purchased Professional and Technical Services	7,484.46	12,086.33
			5XX Other Purchased Services	17,263.20	20,055.71
			6XX Supplies and Materials	1,248.97	3,652.24
			810 Dues and Fees	1,492.52	4,619.52
	<b>24X Support Services - School Administration</b>				
			1XX Personal Services - Salaries	69,184.88	80,989.28
			2XX Personal Services - Employee Benefits	24,800.77	25,843.49
			5XX Other Purchased Services	1,319.25	250.20
			6XX Supplies and Materials	4,654.35	3,622.71
			810 Dues and Fees	543.00	405.00
	<b>25X Support Services - Business</b>				
			5XX Other Purchased Services	203.90	391.50
	<b>26X Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	69,185.75	79,403.89
			2XX Personal Services - Employee Benefits	19,017.47	20,589.81
			3XX Purchased Professional and Technical Services	5,602.32	4,656.96
			4XX Purchased Property Services	90,178.56	69,476.12
			5XX Other Purchased Services	422.40	138.17
			6XX Supplies and Materials	12,781.51	12,633.14
			7XX Property and Equipment Acquisition	0.00	1,000.00
			810 Dues and Fees	35.00	167.50
			8XX Other Expenditures	7,624.75	8,231.16
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	71,435.74	76,744.87
			2XX Personal Services - Employee Benefits	13,637.96	15,236.27
			3XX Purchased Professional and Technical Services	120.00	0.00
			5XX Other Purchased Services	323.44	525.79
			6XX Supplies and Materials	1,670.54	1,088.62
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	3,793.61	4,288.88
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials	358.75	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				



# Trustees' Financial Summary

FY2011-12

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03 Blaine County  
0028 Chinook Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	778.73	261.43
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services	744.64	818.74
			5XX Other Purchased Services	2,092.20	0.00
			6XX Supplies and Materials	68.58	78.03
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	15,617.27	14,470.76
			2XX Personal Services - Employee Benefits	219.60	153.11
			5XX Other Purchased Services	10.50	0.00
			6XX Supplies and Materials	100.00	1,253.87
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	56,179.29	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	46,958.90	783.98
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	0.00	26,526.10
			2XX Personal Services - Employee Benefits	6,130.25	19,554.82
			6XX Supplies and Materials	4,674.12	2,183.52
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	2,239.23	0.00
<b>910</b>	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	43,676.75	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,478,112.19	1,658,307.09



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						234,303.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,654,519.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,658,307.09	(3)
Increase/Decrease of Reserve for Inventories							
This Year	29,818.60	Less Last Year	23,135.00	(4a)		6,683.60	
Increase/Decrease of Reserve for Encumbrances							
This Year	4,105.58	Less Last Year	620.75	(4b)		3,484.83	
						10,168.43	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						240,683.70	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	43,346.37	52,059.77
1112 District Levy - Personal Property	3,282.81	2,806.96
1113 District Levy - Heavy Motor Vehicles	15.18	704.09
1114 District Levy - Pers Prop/Mobile Homes	238.31	288.64
1130 Tax Title and Property Sales	0.00	59.20
1190 Penalties and Interest on Taxes	122.29	285.38
1510 Interest Earnings	148.41	118.44
2220 County On-Schedule Trans Reimb	15,078.42	15,125.00
3210 State On-Schedule Trans Reimb	15,078.42	15,125.00
3444 State School Block Grant	1,111.66	1,111.66
3460 Montana Oil and Gas Tax	12,277.61	10,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>90,699.48</b>	<b>97,684.14</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
7XX Property and Equipment Acquisition	0.00	1,000.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	25,499.13	31,282.05
3XX Purchased Professional and Technical Services	460.10	285.75
4XX Purchased Property Services	1,440.00	5,990.54
5XX Other Purchased Services	60,422.33	62,500.70
6XX Supplies and Materials	0.00	150.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>87,821.56</b>	<b>101,209.59</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						37,003.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						97,684.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						101,209.59	(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)						33,477.62	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	138.40	151.17
1611 National School Lunch Program	49,104.28	54,261.28
1612 School Breakfast Program	7,870.05	12,675.00
1623 Milk Sales	2,597.35	3,099.05
1632 Daily Adult Sales	5,466.40	6,194.25
4550 Federal Child Nutrition	84,097.89	84,813.22

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	149,274.37	161,193.97
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	38,652.75	41,487.31
4XX Purchased Property Services	3,786.95	1,720.29
5XX Other Purchased Services	16,459.82	16,614.83
6XX Supplies and Materials	82,725.57	99,491.32
7XX Property and Equipment Acquisition	0.00	2,000.00
810 Dues and Fees	944.79	1,529.94

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	142,569.88	162,843.69
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### Schedule Of Changes Worksheet

Beginning Fund Balance						39,327.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						161,193.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						162,843.69	(3)
Increase/Decrease of Reserve for Inventories							
This Year	7,193.28	Less Last Year	6,134.30	(4a)	1,058.98		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
Ending Fund Balance (1 + 2 - 3 + 4)						38,736.54	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	57.73	46.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	57.73	46.39

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
5XX Other Purchased Services	0.00	4,260.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
5XX Other Purchased Services	480.00	0.00
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	0.00	3,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	480.00	7,260.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	10,293.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,260.00	(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)	0.00	(4)
	3,079.94	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	170.77	350.18
2240 County Retirement Distribution	179,702.00	202,765.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>179,872.77</b>	<b>203,115.18</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	80,977.74	123,809.96
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	6,541.06	7,159.63
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	8,213.97	9,223.45
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	8,582.36	11,699.93
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	10,642.03	12,146.34
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	9,898.69	11,018.76
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,369.87	1,604.86
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	10,575.10	10,998.45
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	2,712.36	3,400.00
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	1,414.30	1,299.80
<b>780 ARRA - State Fiscal Stabilization Fund</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	8,432.52	0.00
<b>781 Education Jobs Fund</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	7,048.53	0.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	4,903.03	8,373.68



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
910	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		2,592.80	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				164,904.36	200,734.86

### Schedule Of Changes Worksheet

Beginning Fund Balance					47,516.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					203,115.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					200,734.86	(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)					49,896.83	(5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
<b>075 Devon Energy Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	529.20
<b>26XX Operation and Maintenance of Plant Services</b>	
7XX Property and Equipment Acquisition	11,161.45
	11,690.65
<b>075 Subtotal</b>	
<b>151 WELLNESS ROOM</b>	
<b>810 Community Recreation</b>	
<b>33XX Community Services</b>	
6XX Supplies and Materials	119.18
<b>205 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,727.00
<b>210 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	131,267.75
2XX Personal Services - Employee Benefits	42,627.06
5XX Other Purchased Services	2,664.86
6XX Supplies and Materials	4,396.31
	180,955.98
<b>210 Subtotal</b>	
<b>212 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,500.00
2XX Personal Services - Employee Benefits	230.55
5XX Other Purchased Services	4,004.45
810 Dues and Fees	3,250.00
	8,985.00
<b>212 Subtotal</b>	
<b>465 Miscellaneous Federal Grant thru OPI</b>	
<b>465 Federal Miscellaneous Grants from OPI</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	994.07
<b>820 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	2,089.00
<b>821 State OTO FullTime Kindergarten Startup</b>	



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
821 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	770.42
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	213,018.41

### Schedule Of Changes Worksheet

Beginning Fund Balance	45,704.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	217,927.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	213,018.41	(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	43.91	
Less Last Year	0.00	(4b)
		43.91
		(4)
Ending Fund Balance (1 + 2 - 3 + 4)	50,657.60	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 District Funds	5,916.78	5,187.11	729.67
018 District - music	810.00	0.00	810.00
071 TOWN PUMP GRANT	500.00	500.00	0.00
075 Devon Energy Grant	11,690.65	11,690.65	0.00
151 WELLNESS ROOM	3,445.00	119.18	3,325.82
205 Gifted and Talented	1,727.00	1,727.00	0.00
210 Title I, Part A, Improving Basic Programs	180,955.98	180,955.98	0.00
212 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	8,985.00	8,985.00	0.00
465 Miscellaneous Federal Grant thru OPI	3,897.00	994.07	2,902.93
820 State OTO Capital Invest & Deferred Maintenance	0.00	2,089.00	-2,089.00
821 State OTO FullTime Kindergarten Startup	0.00	770.42	-770.42
<b>Total</b>	217,927.41	213,018.41	4,909.00



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	29.13	29.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	29.13	29.28

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

PRC Program Function Object	2011 Value	2012 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,279.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29.28	(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)	5,308.77	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	66.91	78.59
5300 Operating Transfers from Other Funds	2,239.23	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,306.14	78.59

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	226.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	226.74

### Schedule Of Changes Worksheet

Beginning Fund Balance	14,357.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	226.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,209.74	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	45,565.54	44,305.51
1112 District Levy - Personal Property	3,671.45	2,632.00
1113 District Levy - Heavy Motor Vehicles	15.95	584.35
1114 District Levy - Pers Prop/Mobile Homes	257.38	281.79
1130 Tax Title and Property Sales	0.00	50.12
1190 Penalties and Interest on Taxes	132.62	255.11
1510 Interest Earnings	47.03	53.01
3281 State Technology Aid	1,508.28	1,690.92
3460 Montana Oil and Gas Tax	13,644.72	10,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>64,842.97</b>	<b>59,852.81</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	20,300.80	3,892.65
5XX Other Purchased Services	61.20	589.06
6XX Supplies and Materials	30,641.88	35,963.17
7XX Property and Equipment Acquisition	13,174.50	15,912.00
810 Dues and Fees	0.00	125.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>64,178.38</b>	<b>56,481.88</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						16,308.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59,852.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,481.88	(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	461.00	Less Last Year	0.00	(4b)		461.00	
						461.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						20,140.04	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	166.80	176.90
1910 Rentals	12,765.50	13,098.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,932.30	13,275.31

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	4,974.96	7,064.65
4XX Purchased Property Services	0.00	1,603.46
<b>26XX Operation and Maintenance of Plant Services</b>		
7XX Property and Equipment Acquisition	3,549.89	7,000.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
6XX Supplies and Materials	562.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	9,087.35	15,668.11

### Schedule Of Changes Worksheet

Beginning Fund Balance	33,390.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,275.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,668.11	(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)	30,997.27	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	27,912.44	35,937.93
1112 District Levy - Personal Property	2,247.17	1,879.11
1113 District Levy - Heavy Motor Vehicles	9.76	474.41
1114 District Levy - Pers Prop/Mobile Homes	161.55	191.55
1130 Tax Title and Property Sales	0.00	40.90
1190 Penalties and Interest on Taxes	124.68	192.99
1510 Interest Earnings	363.32	283.36
3460 Montana Oil and Gas Tax	8,351.31	10,000.00
6100 Material Prior Period Revenue Adjustments	500.00	0.00
<b>150 Debt Service Closed to Building Reserve</b>		
1111 District Levy - Real Property	1,576.14	814.48
1112 District Levy - Personal Property	4,785.23	27.07
1114 District Levy - Pers Prop/Mobile Homes	228.33	69.38
1190 Penalties and Interest on Taxes	152.29	219.55
1910 Rentals	20.00	0.00
3460 Montana Oil and Gas Tax	16,047.48	0.00
<b>150 Subtotal</b>	<b>22,809.47</b>	<b>1,130.48</b>
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>62,479.70</b>	<b>50,130.73</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	662.10	0.00
4XX Purchased Property Services	3,708.83	11,751.98
6XX Supplies and Materials	3,000.00	1,036.21
7XX Property and Equipment Acquisition	0.00	1,147.93
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	32,237.84	15,286.46
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	0.00	15,000.00
<b>150 Debt Service Closed to Building Reserve</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	329.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	5,325.75	1,074.59



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
<b>150 Debt Service Closed to Building Reserve</b>					
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>26XX Operation and Maintenance of Plant Services</b>					
7XX Property and Equipment Acquisition					
				28,332.44	15,310.03
<b>150 Subtotal</b>				33,987.19	16,384.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				73,595.96	60,607.20

#### Schedule Of Changes Worksheet

Beginning Fund Balance					66,790.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,130.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					60,607.20	(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	9,524.50	(4b)	-9,524.50	
					-9,524.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					46,789.87	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.00	167.74
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	100,000.00
<b>082 Interlocal Agreement</b>		
5300 Operating Transfers from Other Funds	0.00	18,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	118,167.74

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

PRC Program Function Object	2011 Value	2012 Value
<b>082 Interlocal Agreement</b>		
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	21,778.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	21,778.66

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118,167.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,778.66	(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)	0.00	(4)
	96,389.08	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	54,070.74	48,313.10
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	651,151.70	738,825.13
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,873.88	2,417.42
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	63,240.25	63,370.16
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	52,408.05	19,398.57
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	560.00	4,260.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	38,992.45
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	38,992.45

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	12,996.62
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	56,148.84
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	97,884.43
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, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

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

**Percentage of Special Ed Funding FY2014 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	76,744.87	0.00	0.00	0.00	
280	1XXX	2XX	15,236.27	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	525.79	0.00	0.00	0.00	
280	1XXX	6XX	1,088.62	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	4,288.88	0.00	0.00	0.00	
<b>Totals</b>			97,884.43	0.00	0.00	0.00	97,884.43

*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 FY12.



# Trustees' Financial Summary

FY2011-12

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	110,070.00	0.00	0.00	0.00	110,070.00
Land Improvements	83,760.23	0.00	6,500.00	0.00	90,260.23
Buildings	2,544,681.04	9,524.50	0.00	0.00	2,554,205.54
Machinery and Equipment	207,166.45	0.00	68,429.98	0.00	275,596.43
Totals at Historical Cost	2,945,677.72	9,524.50	74,929.98	0.00	3,030,132.20
Less Accumulated Depreciation For:					
Improvement Accum	11,553.65	0.00	3,867.64	0.00	15,421.29
Building Accum	1,742,147.92	0.00	202,260.13	0.00	1,944,408.05
Machinery and Equipment Accum	117,590.50	0.00	20,303.22	0.00	137,893.72
Total Accumulated Depreciation	1,871,292.07	0.00	226,430.99	0.00	2,097,723.06
Governmental Activities, Capital Assets, net	1,074,385.65	9,524.50	-151,501.01	0.00	932,409.14

\* 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.

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	216,946.91	0.00	0.00
School Administration (24XX)	4,371.29	0.00	0.00
Operations and Maintenance (26XX)	1,533.84	0.00	0.00
Food Service (31XX)	1,392.76	0.00	0.00
Extracurricular (34XX, 35XX)	2,186.19	0.00	0.00
Total Depreciation for FY2012	226,430.99	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	89,894.00	3,582.12	0.00	0.00	93,476.12	0.00	93,476.12
Other Post Employment Benefits	20,503.00	34,465.50	0.00	0.00	54,968.50	0.00	54,968.50
Total Governmental Activity							
Long-Term Liabilities	110,397.00	38,047.62	0.00	0.00	148,444.62	0.00	148,444.62

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* 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.