



# Trustees' Financial Summary

FY2002-03

Submit ID: 0029-6000463

03 Blaine County

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

0029 Chinook H S

### Due Dates:

Trustees' Financial Summary due to County Superintendent ..... August 15

Trustees' Financial Summary due to Office of Public Instruction ..... 2nd Monday in September

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

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

## Certification

**Business Manager/Clerk** Laurie Maddox

Phone #: (406) 357-2236

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

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

**Chair, Board of Trustees** Kraig Hansen

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

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

**County Superintendent** Carol Elliot

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

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

## Software

Accounting Package: Foxie Lady

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
301	MISC.	LOCAL		
302	Vo Ed Tech Ed	STATE	STATE	State
303	Vo Ed Carl D Perkins-Basic	FEDERAL	0300298102BG	84.048A
306	IDEA-B (Trans from Coop)	FEDERAL	03-9689-77-03	84.027A
307	REAP GRANT	FEDERAL	S358AP20852	82.105
910	Budget Amendment			

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-52,175.07	25,879.34	150,998.95	
02	Taxes Receivable - Real and Personal (120-149)	9,971.70	470.85	1,363.73	
03	Taxes Receivable - Protested (150-159)	516.57	134.13	446.47	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	5,634.82			
08	Prepaid Expenses (240)	3,375.00			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>-32,676.98</b>	<b>26,484.32</b>	<b>152,809.15</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)	10,488.27	604.98	1,810.20	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>10,488.27</b>	<b>604.98</b>	<b>1,810.20</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	5,634.82			
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-48,800.07	25,879.34	150,998.95	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>-43,165.25</b>	<b>25,879.34</b>	<b>150,998.95</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>-32,676.98</b>	<b>26,484.32</b>	<b>152,809.15</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,481.69	44,766.31	4,187.18	29,283.56
02	Taxes Receivable - Real and Personal (120-149)	67.94			327.36
03	Taxes Receivable - Protested (150-159)	55.51			71.56
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>16,605.14</b>	<b>44,766.31</b>	<b>4,187.18</b>	<b>29,682.48</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	123.45		2,879.81	398.92
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>123.45</b>		<b>2,879.81</b>	<b>398.92</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	16,481.69	44,766.31	1,307.37	29,283.56
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>16,481.69</b>	<b>44,766.31</b>	<b>1,307.37</b>	<b>29,283.56</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>16,605.14</b>	<b>44,766.31</b>	<b>4,187.18</b>	<b>29,682.48</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,520.49			4,296.03
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>	<b>1,520.49</b>			<b>4,296.03</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,520.49			4,296.03
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,520.49</b>			<b>4,296.03</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,520.49</b>			<b>4,296.03</b>

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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	777.00	3,943.87		
02	Taxes Receivable - Real and Personal (120-149)	446.57			
03	Taxes Receivable - Protested (150-159)	72.73			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,296.30</b>	<b>3,943.87</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)	519.30			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>519.30</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	777.00	3,943.87		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>777.00</b>	<b>3,943.87</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,296.30</b>	<b>3,943.87</b>		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,920.91	46,716.37		
02	Taxes Receivable - Real and Personal (120-149)		12.04		
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)				
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>3,920.91</b>	<b>46,728.41</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)		12.04		
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>12.04</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,920.91	46,716.37		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,920.91</b>	<b>46,716.37</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,920.91</b>	<b>46,728.41</b>		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
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)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
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)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			50,419.87	
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>			50,419.87	
<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)				
48	Fund Balance for Budget (961-970)			50,419.87	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			50,419.87	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			50,419.87	

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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	57,189.25	45,857.85		
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>	57,189.25	45,857.85		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	57,189.25	45,857.85		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	57,189.25	45,857.85		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	57,189.25	45,857.85		

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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<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)				
10	Land and Land Improvements (311-322)			117,900.00	
11	Buildings and Building Improvements (331 & 332)			3,301,268.00	
12	Machinery and Equipment (341 & 342)			1,292,926.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				4,296.03
15	Amounts to be Provided (404-406)				64,975.27
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>4,712,094.00</b>	<b>69,271.30</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)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				69,271.30
35	<b>TOTAL LIABILITIES</b>				<b>69,271.30</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			4,712,094.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>4,712,094.00</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>4,712,094.00</b>	<b>69,271.30</b>



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## 01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	31,405.43	141,258.43
1112 District Levy - Personal Property	3,487.71	4,332.74
1113 District Levy - Heavy Motor Vehicles	55.44	64.10
1114 District Levy - Pers Prop/Mobile Homes	270.58	19.50
1130 Tax Title and Property Sales	72.05	0.00
1190 Penalties and Interest on Taxes	1,335.28	929.35
1510 Interest Earnings	13,498.34	1,868.60
1900 Other Revenue from Local Sources	863.39	863.58
3110 Direct State Aid	543,870.93	487,894.47
3115 State Spec Ed Allowable Cost Pymt to Districts	22,950.67	20,784.80
3120 State Guaranteed Tax Base Aid	0.00	30,750.69
3440 State HB20/SB417 Prop Tax Reimb	3,946.25	4,844.80
3444 State School Block Grant	35,283.11	34,386.12
3460 Montana Oil and Gas Tax	327,635.63	44,748.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>984,674.81</b>	<b>772,745.82</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	308,476.90	283,782.75
2XX Personal Services - Employee Benefits	26,871.19	26,817.66
3XX Purchased Professional and Technical Services	2,702.42	5,772.31
4XX Purchased Property Services	965.33	997.36
5XX Other Purchased Services	2,452.13	2,585.04
6XX Supplies and Materials	49,217.89	22,889.41
21XX Support Services - Students		
1XX Personal Services - Salaries	30,462.48	31,300.08
2XX Personal Services - Employee Benefits	2,796.46	2,831.76
3XX Purchased Professional and Technical Services	3,500.00	8,177.50
5XX Other Purchased Services	3,717.40	3,720.29
6XX Supplies and Materials	1,585.21	1,122.51
222X Educational Media Services		
1XX Personal Services - Salaries	31,223.69	30,944.46
2XX Personal Services - Employee Benefits	3,503.02	3,563.82
4XX Purchased Property Services	0.00	75.00
5XX Other Purchased Services	986.58	36.40
6XX Supplies and Materials	7,069.47	5,591.85

# Trustees' Financial Summary

FY2002-03

Submit ID: 0029-6000463

**03 Blaine County**  
**0029 Chinook H S**

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

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
23XX	Support Services - General Administration				
	1XX	Personal Services - Salaries		50,126.65	51,321.70
	2XX	Personal Services - Employee Benefits		2,949.36	2,949.75
	3XX	Purchased Professional and Technical Services		4,122.94	3,166.40
	5XX	Other Purchased Services		7,489.02	7,526.35
	6XX	Supplies and Materials		4,237.53	6,208.04
	810	Dues and Fees		8,928.76	9,633.81
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		52,643.56	46,531.73
	2XX	Personal Services - Employee Benefits		9,020.75	9,643.18
	3XX	Purchased Professional and Technical Services		1,357.15	2,564.52
	5XX	Other Purchased Services		2,407.79	3,776.85
	6XX	Supplies and Materials		4,038.21	2,126.80
25XX	Support Services - Business				
	5XX	Other Purchased Services		604.55	715.20
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		55,805.52	69,613.89
	2XX	Personal Services - Employee Benefits		7,828.23	14,630.11
	3XX	Purchased Professional and Technical Services		26,895.62	17,900.30
	4XX	Purchased Property Services		63,361.88	63,971.36
	5XX	Other Purchased Services		591.34	519.47
	6XX	Supplies and Materials		8,914.40	12,400.18
	810	Dues and Fees		4,600.00	5,250.00
27XX	Student Transportation Services				
	1XX	Personal Services - Salaries		613.92	769.29
	3XX	Purchased Professional and Technical Services		2,537.60	747.00
	5XX	Other Purchased Services		344.21	210.00
28XX	Support Services - Central				
	5XX	Other Purchased Services		17,983.46	24,548.22
4XXX	Facilities Acquisition and Construction Services				
	7XX	Property and Equipment Acquisition		96,695.00	22,800.00
280	Special Education - Local and State				
1XXX	Instruction				
	1XX	Personal Services - Salaries		35,611.21	37,985.13
	2XX	Personal Services - Employee Benefits		5,546.01	5,760.00
	5XX	Other Purchased Services		386.50	0.00
	6XX	Supplies and Materials		956.70	985.10
62XX	Resources Transferred to Other School Districts or Cooper				
	920	Resources Transferred to Other School Districts or Cooper		2,524.35	2,261.39

# Trustees' Financial Summary

FY2002-03

Submit ID: 0029-6000463

**03 Blaine County**  
**0029 Chinook H S**

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

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	96,031.20
		2XX	Personal Services - Employee Benefits	0.00	8,591.76
		3XX	Purchased Professional and Technical Services	0.00	468.00
		4XX	Purchased Property Services	0.00	1,034.95
		5XX	Other Purchased Services	0.00	2,049.04
		6XX	Supplies and Materials	0.00	6,553.35
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	93,052.63	0.00
		2XX	Personal Services - Employee Benefits	7,964.29	0.00
		3XX	Purchased Professional and Technical Services	682.91	0.00
		4XX	Purchased Property Services	1,270.57	0.00
		5XX	Other Purchased Services	854.96	0.00
		6XX	Supplies and Materials	8,015.91	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	19,384.02	18,503.93
		2XX	Personal Services - Employee Benefits	79.47	49.00
		3XX	Purchased Professional and Technical Services	4,424.75	3,304.45
		5XX	Other Purchased Services	8,073.68	7,850.33
		6XX	Supplies and Materials	675.50	514.79
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	9,229.46	7,795.61
		5XX	Other Purchased Services	1,276.78	1,614.42
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	42,987.17	41,702.92
		2XX	Personal Services - Employee Benefits	176.25	299.30
		3XX	Purchased Professional and Technical Services	4,716.65	9,088.50
		5XX	Other Purchased Services	2,562.65	5,957.35
		6XX	Supplies and Materials	9,344.89	17,107.79
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	16,671.98	17,895.02
		2XX	Personal Services - Employee Benefits	4,495.53	4,936.22
		6XX	Supplies and Materials	798.55	3,945.09



# Trustees' Financial Summary

FY2002-03

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03 Blaine County

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

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## 01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	9,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,191,390.99	1,121,016.99

### Schedule of Changes Worksheet

Beginning Fund Balance	303,712.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	772,745.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,121,016.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year           5,634.82 Less Last Year           4,241.08	(4a)           1,393.74	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00	(4b)           0.00	
		1,393.74 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		-43,165.25 (5)

# Trustees' Financial Summary

FY2002-03

Submit ID: 0029-6000463

03 Blaine County

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

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## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	16,399.52	591.98
1112	District Levy - Personal Property	707.10	199.51
1113	District Levy - Heavy Motor Vehicles	15.12	17.21
1114	District Levy - Pers Prop/Mobile Homes	68.45	12.60
1130	Tax Title and Property Sales	30.34	0.00
1190	Penalties and Interest on Taxes	78.97	43.88
1510	Interest Earnings	502.80	528.69
2220	County On-Schedule Trans Reimb	16,047.74	0.00
3210	State On-Schedule Trans Reimb	16,047.74	0.00
3440	State HB20/SB417 Prop Tax Reimb	1,089.50	303.48
3444	State School Block Grant	1,509.24	1,470.87
3460	Montana Oil and Gas Tax	34,905.06	23,172.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>87,401.58</u>	<u>26,340.55</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	5,982.56	7,370.27
27XX	Student Transportation Services		
5XX	Other Purchased Services	45,381.32	39,568.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>51,363.88</u>	<u>46,938.62</u>



# Trustees' Financial Summary

FY2002-03

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**03 Blaine County**  
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**\*\* Recalculated \*\***

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						46,477.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						26,340.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,938.62	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						25,879.34	(5)



# Trustees' Financial Summary

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

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## 11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	35,741.31	33,117.96
1112	District Levy - Personal Property	1,068.79	1,369.11
1113	District Levy - Heavy Motor Vehicles	26.74	47.24
1114	District Levy - Pers Prop/Mobile Homes	120.20	28.13
1130	Tax Title and Property Sales	62.21	0.00
1190	Penalties and Interest on Taxes	61.76	146.63
1510	Interest Earnings	737.98	1,279.25
3440	State HB20/SB417 Prop Tax Reimb	2,454.45	1,290.80
3444	State School Block Grant	380.81	371.13
3460	Montana Oil and Gas Tax	20,701.31	51,852.36

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

61,355.56      89,502.61

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	9,380.31

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

0.00      9,380.31



# Trustees' Financial Summary

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03 Blaine County

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

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## 11 - Bus Depreciation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						70,876.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						89,502.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,380.31	(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)						150,998.95	(5)



# Trustees' Financial Summary

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03 Blaine County

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

0029 Chinook H S

## 13 - Tuition Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	6,244.84	139.71
1112	District Levy - Personal Property	156.21	76.99
1113	District Levy - Heavy Motor Vehicles	4.27	6.75
1114	District Levy - Pers Prop/Mobile Homes	19.22	4.95
1130	Tax Title and Property Sales	10.61	0.00
1190	Penalties and Interest on Taxes	4.44	7.35
1510	Interest Earnings	39.93	143.38
3440	State HB20/SB417 Prop Tax Reimb	424.59	115.48
3460	Montana Oil and Gas Tax	0.00	9,082.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>6,904.11</u>	<u>9,577.58</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				6,904.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9,577.58	(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)				16,481.69	(5)



# Trustees' Financial Summary

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

## 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,186.30	418.78
2240 County Retirement Distribution	94,083.07	118,455.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>95,269.37</b>	<b>118,873.78</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	45,534.85	42,600.33
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,662.13	4,763.88
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,603.03	4,732.65
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,439.15	7,010.77
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,895.18	7,057.28
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,235.01	9,816.81
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	959.00	1,181.38
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,697.37	4,982.36
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	14,481.97
3XX Undistributed Vocational Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,259.03	0.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	387.33	365.93



# Trustees' Financial Summary

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

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	2,352.75	2,293.78
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	4,283.77	4,422.21
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	2,370.17	2,549.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				106,678.77	106,259.00

### Schedule of Changes Worksheet

Beginning Fund Balance					32,151.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					118,873.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					106,259.00	(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)					44,766.31	(5)





# Trustees' Financial Summary

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

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
5XX Other Purchased Services	75.00
6XX Supplies and Materials	709.00
	784.00
<b>302 Subtotal</b>	<b>4,440.00</b>
<b>303 Vo Ed Carl D Perkins-Basic</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	8,690.00
<b>306 IDEA-B (Trans from Coop)</b>	
458 IDEA State Program Improvement	
1XXX Instruction	
6XX Supplies and Materials	6,828.00
<b>307 REAP GRANT</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
5XX Other Purchased Services	1,705.86
6XX Supplies and Materials	13,023.33
	14,729.19
<b>307 Subtotal</b>	<b>14,729.19</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      35,308.20



# Trustees' Financial Summary

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

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						1,478.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						35,137.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						35,308.20	(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	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,307.37	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
301 MISC.	450.00	621.01	-171.01
302 Vo Ed Tech Ed	4,440.00	4440.00	.00
303 Vo Ed Carl D Perkins-Basic	8,690.00	8690.00	.00
306 IDEA-B (Trans from Coop)	6,828.00	6828.00	.00
307 REAP GRANT	14,729.19	14729.19	.00
910 Budget Amendment	0.00	0.00	.00
<b>Total</b>	<u>35,137.19</u>	<u>35,308.20</u>	<u>-171.01</u>



# Trustees' Financial Summary

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

## 17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	5,543.17	6,211.06
1112 District Levy - Personal Property	259.22	240.35
1113 District Levy - Heavy Motor Vehicles	5.39	7.46
1114 District Levy - Pers Prop/Mobile Homes	24.22	4.22
1130 Tax Title and Property Sales	10.41	0.00
1190 Penalties and Interest on Taxes	34.05	32.63
1340 Fees for Adult Education	1,130.00	655.00
1510 Interest Earnings	291.61	307.42
1900 Other Revenue from Local Sources	67.84	0.00
3440 State HB20/SB417 Prop Tax Reimb	386.48	219.96
3444 State School Block Grant	292.79	285.35
3460 Montana Oil and Gas Tax	14,097.50	7,833.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	22,142.68	15,796.49

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

PRC Program Function Object	2002 Value	2003 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	4,308.00	4,044.00
3XX Purchased Professional and Technical Services	0.00	1,750.00
5XX Other Purchased Services	1,503.99	917.98
6XX Supplies and Materials	0.00	4.00
810 Dues and Fees	750.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,561.99	6,715.98



# Trustees' Financial Summary

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

## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						20,203.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,796.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,715.98	(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)						29,283.56	(5)



# Trustees' Financial Summary

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

## 18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1311	Driver's Education Fees	2,696.00	1,720.00
1510	Interest Earnings	152.99	50.08
3260	State Driver's Education Reimbursement	3,327.38	2,850.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		6,176.37	4,620.37

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	2,163.75	1,638.75
4XX	Purchased Property Services	3,438.60	3,257.82
5XX	Other Purchased Services	398.52	493.44
6XX	Supplies and Materials	1,509.58	586.78
810	Dues and Fees	200.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		7,710.45	5,976.79

## Schedule of Changes Worksheet

Beginning Fund Balance				2,876.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,620.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,976.79	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,520.49	(5)



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	89.84	56.88
5300	Operating Transfers from Other Funds	0.00	9,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>89.84</u>	<u>9,056.88</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	0.00	8,514.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>8,514.68</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				3,753.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9,056.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				8,514.68	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
				0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				4,296.03	(5)



# Trustees' Financial Summary

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**03 Blaine County**  
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**\*\* Recalculated \*\***

## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	0.00	17,805.84
1112 District Levy - Personal Property	0.00	514.49
1113 District Levy - Heavy Motor Vehicles	0.00	4.89
1190 Penalties and Interest on Taxes	0.00	51.06
1510 Interest Earnings	59.41	0.00
3281 State Technology Aid	255.32	0.00
3440 State HB20/SB417 Prop Tax Reimb	0.00	320.40

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>314.73</u>	<u>18,696.68</u>
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	0.00	54.00
6XX Supplies and Materials	931.95	3,893.18
7XX Property and Equipment Acquisition	0.00	13,972.50

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>931.95</u>	<u>17,919.68</u>
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**\*\* Recalculated \*\***

## 28 - Technology Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,696.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,919.68	(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)						777.00	(5)



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

## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	17.51
3282 State Flexibility Fund Allocation	0.00	3,926.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	3,943.87

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,943.87	(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)	3,943.87	(5)



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

## 60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	145.58	68.15
1900 Other Revenue from Local Sources	1,957.61	0.00
1910 Rentals	345.00	300.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,448.19	368.65

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	556.45	433.50
6XX Supplies and Materials	0.00	1,150.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	500.00	285.10
28XX Support Services - Central		
5XX Other Purchased Services	1,957.39	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,013.84	1,868.60



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

## 60 - Building Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						5,420.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						368.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,868.60	(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)						3,920.91	(5)



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

## 61 - Building Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	2,294.93	711.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,294.93	711.40

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	7,127.39	991.02
7XX Property and Equipment Acquisition	0.00	14,855.72
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	16,200.40
7XX Property and Equipment Acquisition	25,984.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	33,111.89	32,047.14

## Schedule of Changes Worksheet

Beginning Fund Balance	78,052.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	711.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,047.14	(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)	46,716.37	(5)



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

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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	184,306.65	166,060.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	184,306.65	166,060.46

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	181,772.52	165,092.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	181,772.52	165,092.87

## Schedule of Changes Worksheet

Beginning Fund Balance	49,452.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	166,060.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	165,092.87	(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)	50,419.87	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	36,429.74	41,259.71
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	122,679.50	22,800.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	20,559.80
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	20,559.80

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,852.70
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	29,605.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	46,991.62
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	37,985.13	0.00	0.00	0.00	
280	1XXX	2XX	5,760.00	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	985.10	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	2,261.39	0.00	0.00	0.00	
<b>Totals</b>			46,991.62	0.00	0.00	0.00	46,991.62



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*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*