



# Trustees' Financial Summary

FY2003-04

Submit ID: 0029-49944973

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 FY04 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		
402	Vo Ed Tech Ed	STATE	STATE	State
403	Vo Ed Carl Perkins Basic Grant	FEDERAL	0300298104BG	84.048A
406	IDEA State Program Improvement	FEDERAL	0396897704	84.323A
407	REAP	FEDERAL	S358A030847	82.105
408	Miscellaneous Federal Grant thru OPI	FEDERAL	CTE2003FES	unknown

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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)	99,433.88	21,433.74	246,652.95	
02	Taxes Receivable - Real and Personal (120-149)	13,826.03	471.65	1,722.50	
03	Taxes Receivable - Protested (150-159)	29,798.11	915.07	4,057.84	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	6,761.83			
08	Prepaid Expenses (240)	5,417.00			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>155,236.85</b>	<b>22,820.46</b>	<b>252,433.29</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)	43,624.14	1,386.72	5,780.34	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>43,624.14</b>	<b>1,386.72</b>	<b>5,780.34</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	6,761.83			
37	Reserve for Encumbrances (953)	10,570.81			
48	Fund Balance for Budget (961-970)	94,280.07	21,433.74	246,652.95	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>111,612.71</b>	<b>21,433.74</b>	<b>246,652.95</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>155,236.85</b>	<b>22,820.46</b>	<b>252,433.29</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)	16,646.35	60,722.71	1,720.50	27,910.39
02	Taxes Receivable - Real and Personal (120-149)	36.68			156.29
03	Taxes Receivable - Protested (150-159)	55.51			47.25
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>16,738.54</b>	<b>60,722.71</b>	<b>1,720.50</b>	<b>28,113.93</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)	92.19		550.00	203.54
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>92.19</b>		<b>550.00</b>	<b>203.54</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	16,646.35	60,722.71	1,170.50	27,910.39
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>16,646.35</b>	<b>60,722.71</b>	<b>1,170.50</b>	<b>27,910.39</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>16,738.54</b>	<b>60,722.71</b>	<b>1,720.50</b>	<b>28,113.93</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)	3,513.27			2,633.37
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>3,513.27</b>			<b>2,633.37</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)	3,513.27			2,633.37
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,513.27</b>			<b>2,633.37</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,513.27</b>			<b>2,633.37</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)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,856.70	3,974.69		
02	Taxes Receivable - Real and Personal (120-149)	173.79			
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>26,030.49</b>	<b>3,974.69</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)	173.79			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>173.79</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)	25,856.70	3,974.69		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>25,856.70</b>	<b>3,974.69</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>26,030.49</b>	<b>3,974.69</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)	414.71	71,585.20		
02	Taxes Receivable - Real and Personal (120-149)		778.15		
03	Taxes Receivable - Protested (150-159)		3,612.36		
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>414.71</b>	<b>75,975.71</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)		4,390.51		
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>4,390.51</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	414.71	71,585.20		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>414.71</b>	<b>71,585.20</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>414.71</b>	<b>75,975.71</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)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
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)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
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)			50,939.11	
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>			50,939.11	
<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				
48	Fund Balance for Budget (961-970)			50,939.11	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			50,939.11	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			50,939.11	

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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)	46,567.25	23,558.92		
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>	46,567.25	23,558.92		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	46,567.25	23,558.92		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	46,567.25	23,558.92		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	46,567.25	23,558.92		



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



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



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## 01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	141,258.43	228,736.06
1112 District Levy - Personal Property	4,332.74	5,190.17
1113 District Levy - Heavy Motor Vehicles	64.10	199.91
1114 District Levy - Pers Prop/Mobile Homes	19.50	1,213.09
1190 Penalties and Interest on Taxes	929.35	1,382.89
1510 Interest Earnings	1,868.60	337.36
1900 Other Revenue from Local Sources	863.58	354.94
3110 Direct State Aid	487,894.47	474,756.24
3115 State Spec Ed Allowable Cost Pymt to Districts	20,784.80	19,924.23
3120 State Guaranteed Tax Base Aid	30,750.69	16,525.65
3440 State HB20/SB417 Prop Tax Reimb	4,844.80	4,985.16
3444 State School Block Grant	34,386.12	35,099.36
3445 State Combined Fund School Block Grant	0.00	670.10
3460 Montana Oil and Gas Tax	44,748.64	470,394.65
6100 Material Prior Period Revenue Adjustments	0.00	49.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>772,745.82</b>	<b>1,259,819.75</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	283,782.75	284093.15
2XX Personal Services - Employee Benefits	26,817.66	23931.39
3XX Purchased Professional and Technical Services	5,772.31	5878.45
4XX Purchased Property Services	997.36	1973.90
5XX Other Purchased Services	2,585.04	5146.20
6XX Supplies and Materials	22,889.41	30421.84
8XX Other Expenditures	0.00	155.75
21XX Support Services - Students		
1XX Personal Services - Salaries	31,300.08	32004.00
2XX Personal Services - Employee Benefits	2,831.76	3216.82
3XX Purchased Professional and Technical Services	8,177.50	3500.00
5XX Other Purchased Services	3,720.29	3034.00
6XX Supplies and Materials	1,122.51	2003.04
810 Dues and Fees	0.00	90.00
222X Educational Media Services		
1XX Personal Services - Salaries	30,944.46	32329.86
2XX Personal Services - Employee Benefits	3,563.82	4119.02
4XX Purchased Property Services	75.00	.00
5XX Other Purchased Services	36.40	451.55



# Trustees' Financial Summary

FY2003-04

Submit ID: 0029-49944973

**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	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		6XX	Supplies and Materials	5,591.85	8575.47
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	51,321.70	46577.78
		2XX	Personal Services - Employee Benefits	2,949.75	3296.07
		3XX	Purchased Professional and Technical Services	3,166.40	7115.08
		5XX	Other Purchased Services	7,526.35	7163.86
		6XX	Supplies and Materials	6,208.04	6978.70
		810	Dues and Fees	9,633.81	7622.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	46,531.73	35173.70
		2XX	Personal Services - Employee Benefits	9,643.18	9900.40
		3XX	Purchased Professional and Technical Services	2,564.52	688.00
		5XX	Other Purchased Services	3,776.85	1805.47
		6XX	Supplies and Materials	2,126.80	7459.39
	25XX	Support Services - Business			
		5XX	Other Purchased Services	715.20	644.46
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	69,613.89	66746.09
		2XX	Personal Services - Employee Benefits	14,630.11	14731.21
		3XX	Purchased Professional and Technical Services	17,900.30	18815.28
		4XX	Purchased Property Services	63,971.36	80020.48
		5XX	Other Purchased Services	519.47	.00
		6XX	Supplies and Materials	12,400.18	17759.72
		810	Dues and Fees	5,250.00	.00
		8XX	Other Expenditures	0.00	6206.40
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	769.29	1019.11
		2XX	Personal Services - Employee Benefits	0.00	60.84
		3XX	Purchased Professional and Technical Services	747.00	.00
		5XX	Other Purchased Services	210.00	426.80
	28XX	Support Services - Central			
		5XX	Other Purchased Services	24,548.22	24836.34
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	22,800.00	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	37,985.13	36780.60
		2XX	Personal Services - Employee Benefits	5,760.00	9360.23
		6XX	Supplies and Materials	985.10	406.60



# Trustees' Financial Summary

FY2003-04

Submit ID: 0029-49944973

**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	2003 Value	2004 Value
280	Special Education - Local and State				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,261.39	2185.98
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	96,031.20	92708.01
		2XX	Personal Services - Employee Benefits	8,591.76	9634.27
		3XX	Purchased Professional and Technical Services	468.00	1238.11
		4XX	Purchased Property Services	1,034.95	1326.75
		5XX	Other Purchased Services	2,049.04	2524.03
		6XX	Supplies and Materials	6,553.35	9122.70
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	18,503.93	20304.05
		2XX	Personal Services - Employee Benefits	49.00	214.25
		3XX	Purchased Professional and Technical Services	3,304.45	2725.87
		5XX	Other Purchased Services	7,850.33	4729.51
		6XX	Supplies and Materials	514.79	1349.65
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	7,795.61	12347.04
		5XX	Other Purchased Services	1,614.42	1235.31
		6XX	Supplies and Materials	0.00	135.16
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	41,702.92	43569.71
		2XX	Personal Services - Employee Benefits	299.30	775.24
		3XX	Purchased Professional and Technical Services	9,088.50	1013.43
		5XX	Other Purchased Services	5,957.35	8346.16
		6XX	Supplies and Materials	17,107.79	16626.86
		8XX	Other Expenditures	0.00	1441.79
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	17,895.02	16658.75
		2XX	Personal Services - Employee Benefits	4,936.22	4115.79
		6XX	Supplies and Materials	3,945.09	9892.14
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	9,000.00	.00





# Trustees' Financial Summary

FY2003-04

Submit ID: 0029-49944973

03 Blaine County

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

0029 Chinook H S

## 10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	591.98	6,068.75
1112	District Levy - Personal Property	199.51	128.26
1113	District Levy - Heavy Motor Vehicles	17.21	5.90
1114	District Levy - Pers Prop/Mobile Homes	12.60	19.06
1190	Penalties and Interest on Taxes	43.88	69.74
1510	Interest Earnings	528.69	114.31
2220	County On-Schedule Trans Reimb	0.00	15,402.77
3210	State On-Schedule Trans Reimb	0.00	15,402.79
3440	State HB20/SB417 Prop Tax Reimb	303.48	95.98
3444	State School Block Grant	1,470.87	750.69
3460	Montana Oil and Gas Tax	23,172.33	7,239.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>26,340.55</u>	<u>45,297.28</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	7,370.27	10290.88
27XX	Student Transportation Services		
5XX	Other Purchased Services	39,568.35	39452.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>46,938.62</u>	<u>49,742.88</u>



# Trustees' Financial Summary

FY2003-04

Submit ID: 0029-49944973

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

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

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						25,879.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						45,297.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						49,742.88	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,433.74	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0029-49944973

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

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

## 11 - Bus Depreciation Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	33,117.96	29,088.60
1112 District Levy - Personal Property	1,369.11	703.84
1113 District Levy - Heavy Motor Vehicles	47.24	24.80
1114 District Levy - Pers Prop/Mobile Homes	28.13	219.63
1190 Penalties and Interest on Taxes	146.63	120.55
1510 Interest Earnings	1,279.25	1,444.67
3440 State HB20/SB417 Prop Tax Reimb	1,290.80	472.76
3444 State School Block Grant	371.13	0.00
3460 Montana Oil and Gas Tax	51,852.36	80,703.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>89,502.61</b>	<b>112,778.62</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	9,380.31	17,124.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>9,380.31</b>	<b>17,124.62</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	150,998.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	112,778.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,124.62	(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)	246,652.95	(5)

# Trustees' Financial Summary

FY2003-04

Submit ID: 0029-49944973

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

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

## 13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	139.71	29.42
1112 District Levy - Personal Property	76.99	1.02
1113 District Levy - Heavy Motor Vehicles	6.75	0.00
1114 District Levy - Pers Prop/Mobile Homes	4.95	0.81
1190 Penalties and Interest on Taxes	7.35	6.55
1510 Interest Earnings	143.38	126.86
3440 State HB20/SB417 Prop Tax Reimb	115.48	0.00
3460 Montana Oil and Gas Tax	9,082.97	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>9,577.58</b>	<b>164.66</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	16,481.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	164.66	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	16,646.35	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0029-49944973

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

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

## 14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	418.78	353.57
2240	County Retirement Distribution	118,455.00	118,743.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>118,873.78</u>	<u>119,097.51</u>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	42,600.33	42263.36
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,763.88	4880.40
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,732.65	4824.58
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,010.77	6621.11
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,057.28	5700.20
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,816.81	8894.08
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,181.38	1648.66
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,982.36	4722.30
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,481.97	.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	14013.18
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	365.93	241.56
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,293.78	2548.58



# Trustees' Financial Summary

FY2003-04

Submit ID: 0029-49944973

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

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

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
710	School Sponsored		Extracurricular Activities		
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	4,422.21	4354.25
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	2,549.65	2428.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>106,259.00</u>	<u>103,141.11</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		44,766.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		119,097.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		103,141.11	(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)		60,722.71	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0029-49944973

03 Blaine County

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

0029 Chinook H S

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>301 MISC.</b>	
1900 Other Revenue from Local Sources	821.98
<b>402 Vo Ed Tech Ed</b>	
3290 State - Other State Grants	3,082.00
<b>403 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	11,376.00
<b>406 IDEA State Program Improvement</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	11,146.00
<b>407 REAP</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	2,879.81
<b>408 Miscellaneous Federal Grant thru OPI</b>	
4650 Federal Miscellaneous Grants from OPI	252.00

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

29,557.79

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

PRC Program Function Object	2004 Value
<b>301 MISC.</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	391.92
6XX Supplies and Materials	566.93
	958.85
<b>301 Subtotal</b>	
<b>402 Vo Ed Tech Ed</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2112.00
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	359.00
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
5XX Other Purchased Services	120.00
6XX Supplies and Materials	491.00



# Trustees' Financial Summary

FY2003-04

Submit ID: 0029-49944973

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**0029 Chinook H S**

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

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
396 State Career & Technical Ed Entitlement - Office Occupati	
<b>402 Subtotal</b>	3,082.00
<b>403 Vo Ed Carl Perkins Basic Grant</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	11376.00
<b>406 IDEA State Program Improvement</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	8641.72
2XX Personal Services - Employee Benefits	1317.89
6XX Supplies and Materials	1186.39
<b>406 Subtotal</b>	11,146.00
<b>407 REAP</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1944.05
5XX Other Purchased Services	935.76
<b>407 Subtotal</b>	2,879.81
<b>408 Miscellaneous Federal Grant thru OPI</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
6XX Supplies and Materials	252.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 29,694.66



# Trustees' Financial Summary

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03 Blaine County

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

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						1,307.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,557.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						29,694.66	(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)						1,170.50	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
301 MISC.	821.98	958.85	-136.87
402 Vo Ed Tech Ed	3,082.00	3,082.00	0.00
403 Vo Ed Carl Perkins Basic Grant	11,376.00	11,376.00	0.00
406 IDEA State Program Improvement	11,146.00	11,146.00	0.00
407 REAP	2,879.81	2,879.81	0.00
408 Miscellaneous Federal Grant thru OPI	252.00	252.00	0.00
<b>Total</b>	<u>29,557.79</u>	<u>29,694.66</u>	<u>-136.87</u>

# Trustees' Financial Summary

FY2003-04

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**0029 Chinook H S**

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

## 17 - Adult Education Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	6,211.06	169.84
1112 District Levy - Personal Property	240.35	17.66
1113 District Levy - Heavy Motor Vehicles	7.46	0.36
1114 District Levy - Pers Prop/Mobile Homes	4.22	25.75
1190 Penalties and Interest on Taxes	32.63	29.86
1340 Fees for Adult Education	655.00	865.00
1510 Interest Earnings	307.42	235.63
3440 State HB20/SB417 Prop Tax Reimb	219.96	11.00
3444 State School Block Grant	285.35	0.00
3460 Montana Oil and Gas Tax	7,833.04	8,512.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>15,796.49</b>	<b>9,868.00</b>

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

PRC Program Function Object	2003 Value	2004 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	4,044.00	3105.00
3XX Purchased Professional and Technical Services	1,750.00	750.00
5XX Other Purchased Services	917.98	510.85
6XX Supplies and Materials	4.00	1569.10
810 Dues and Fees	0.00	470.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	4836.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>6,715.98</b>	<b>11,241.17</b>



# Trustees' Financial Summary

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

## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						29,283.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,868.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,241.17	(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)						27,910.39	(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	2003 Value	2004 Value
1311 Driver's Education Fees	1,720.00	3,550.00
1510 Interest Earnings	50.08	23.19
3260 State Driver's Education Reimbursement	2,850.29	2,725.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,620.37	6,298.43

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,638.75	.00
4XX Purchased Property Services	3,257.82	2471.30
5XX Other Purchased Services	493.44	426.04
6XX Supplies and Materials	586.78	1408.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,976.79	4,305.65

## Schedule of Changes Worksheet

Beginning Fund Balance	1,520.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,298.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,305.65	(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)	3,513.27	(5)



# Trustees' Financial Summary

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

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## 21 - Compensated Absence Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	56.88	30.58
5300 Operating Transfers from Other Funds	9,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,056.88	30.58

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	8,514.68	1,693.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	8,514.68	1,693.24

## Schedule of Changes Worksheet

Beginning Fund Balance	4,296.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,693.24	(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)	2,633.37	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0029-49944973

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

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

## 28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	17,805.84	283.01
1112 District Levy - Personal Property	514.49	49.76
1113 District Levy - Heavy Motor Vehicles	4.89	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.00	74.10
1190 Penalties and Interest on Taxes	51.06	19.20
1510 Interest Earnings	0.00	167.28
3440 State HB20/SB417 Prop Tax Reimb	320.40	0.00
3460 Montana Oil and Gas Tax	0.00	25,263.78
4650 Federal Miscellaneous Grants from OPI	0.00	2,477.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>18,696.68</b>	<b>28,334.70</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	54.00	.00
6XX Supplies and Materials	3,893.18	3255.00
7XX Property and Equipment Acquisition	13,972.50	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>17,919.68</b>	<b>3,255.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance		777.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		28,334.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,255.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		25,856.70	(5)



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

## 29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	17.51	30.82
3282 State Flexibility Fund Allocation	3,926.36	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,943.87	30.82

### Schedule of Changes Worksheet

Beginning Fund Balance	3,943.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30.82	(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)	3,974.69	(5)



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## 60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	68.15	51.91
1900 Other Revenue from Local Sources	0.00	177.75
1910 Rentals	300.50	5,243.81
1920 Contributions/Donations from Private Sources	0.00	28,689.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	368.65	34,163.29

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	2038.28
4XX Purchased Property Services	433.50	.00
6XX Supplies and Materials	1,150.00	.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	285.10	4097.50
6XX Supplies and Materials	0.00	1205.00
7XX Property and Equipment Acquisition	0.00	638.89
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	1000.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	28689.82
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,868.60	37,669.49



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**0029 Chinook H S**

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

## 60 - Building Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						3,920.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						34,163.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37,669.49	(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)						414.71	(5)



# Trustees' Financial Summary

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

## 61 - Building Reserve Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	0.00	19,775.22
1112 District Levy - Personal Property	0.00	424.25
1113 District Levy - Heavy Motor Vehicles	0.00	16.95
1114 District Levy - Pers Prop/Mobile Homes	0.00	56.50
1190 Penalties and Interest on Taxes	0.00	16.35
1510 Interest Earnings	711.40	323.97
3440 State HB20/SB417 Prop Tax Reimb	0.00	297.58
3460 Montana Oil and Gas Tax	0.00	24,441.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>711.40</b>	<b>45,352.57</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	991.02	8640.00
7XX Property and Equipment Acquisition	14,855.72	.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	16,200.40	.00
7XX Property and Equipment Acquisition	0.00	11843.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>32,047.14</b>	<b>20,483.74</b>



# Trustees' Financial Summary

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

## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					46,716.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					45,352.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,483.74	(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)					71,585.20	(5)



# Trustees' Financial Summary

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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	2003 Value	2004 Value
1XXX Revenues from Student Activities	166,060.46	148,375.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	166,060.46	148,375.60

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

PRC Program Function Object	2003 Value	2004 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	165,092.87	147,856.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	165,092.87	147,856.36

## Schedule of Changes Worksheet

Beginning Fund Balance	50,419.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	148,375.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	147,856.36	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00 Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00 Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	50,939.11	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2003 Value</b>	<b>2004 Value</b>
XX	XXX 26XX	41X Energy Utility Services	41,259.71	59,249.55
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	40,533.56
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	22,800.00	0.00
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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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,872.54
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,872.54

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,624.18
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,616.46
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	48,733.41
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.



# Trustees' Financial Summary

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

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	36,780.60	0.00	0.00	0.00	
280	1XXX	2XX	9,360.23	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	406.60	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	2,185.98	0.00	0.00	0.00	
<b>Totals</b>			48,733.41	0.00	0.00	0.00	48,733.41



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

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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 FY04.*



# Trustees' Financial Summary

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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	117,900.00	2,500.00	0.00	120,400.00
Land Improvements	0.00	0.00	0.00	0.00
Buildings	3,301,268.00	58,035.00	1,768,938.00	1,590,365.00
Machinery And Equipment	1,292,926.00	0.00	958,107.00	334,819.00
Totals at historical cost	4,712,094.00	60,535.00	2,727,045.00	2,045,584.00
Less Accumulated depreciation for:				
Building Accum	687,409.00	21,828.00	0.00	709,237.00
Machinery And Equipment Accum	137,290.00	34,795.00	0.00	172,085.00
Total accumulated depreciation	824,699.00	56,623.00	0.00	881,322.00
Governmental activities, capital assets, net	3,887,395.00	3,912.00	2,727,045.00	1,164,262.00

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

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

<b>Depreciation by Function for FY2004</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Instruction (1XXX)	56,623.00	0.00
Support Services Students (21XX)	0.00	0.00
General Administration (23XX)	0.00	0.00
Total Depreciation for FY2004	56,623.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
<b>Governmental Activities *</b>							
Compensated Absences	70,515.19	10.00	0.00	0.00	70,525.19	70,525.19	0.00
Total Governmental Activity							
Long-Term Liabilities	70,515.19	10.00	0.00	0.00	70,525.19	70,525.19	0.00

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

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