



Trustees' Financial Summary

FY2004-05

Submit ID: 0029-37830771

03 Blaine County
0029 Chinook H S

**** Recalculated ****

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Laurie Maddox

Phone #: (406) 357-2236

(Signature)

(Date)

Chair, Board of Trustees Kraig Hansen

(Signature)

(Date)

County Superintendent Carol Elliot

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY05 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
301	MISC.	LOCAL		
408	Miscellaneous Federal Grant thru OPI	FEDERAL	CTE2003FES	unknown
502	Vo Ed Tech Ed	STATE	STATE	State
503	Vo Ed Carl Perkins Basic Grant	FEDERAL	0300298105BG	84.048A
506	IDEA-B (Trans from Coop)	FEDERAL	0396897705	84.027A
507	REAP Grant	FEDERAL	5358A030847	82.105



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	226,404.24	17,804.64	163,387.49	
02	Taxes Receivable - Real and Personal (120-149)	11,728.25	348.43	979.50	
03	Taxes Receivable - Protested (150-159)	5,742.86	162.20	342.64	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	5,975.00			
08	Prepaid Expenses (240)	9,400.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	259,250.35	18,315.27	164,709.63	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	17,471.11	510.63	1,322.14	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	17,471.11	510.63	1,322.14	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	5,975.00			
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	235,804.24	17,804.64	163,387.49	
52	TOTAL FUND BALANCE/EQUITY	241,779.24	17,804.64	163,387.49	
53	TOTAL LIABILITIES AND FUND BALANCE	259,250.35	18,315.27	164,709.63	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,038.61	53,005.65	539.00	16,116.48
02	Taxes Receivable - Real and Personal (120-149)	9.81			93.32
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	17,048.42	53,005.65	539.00	16,209.80
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	9.81			93.32
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	9.81			93.32
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	17,038.61	53,005.65	539.00	16,116.48
52	TOTAL FUND BALANCE/EQUITY	17,038.61	53,005.65	539.00	16,116.48
53	TOTAL LIABILITIES AND FUND BALANCE	17,048.42	53,005.65	539.00	16,209.80



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,230.23			2,693.08
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,230.23			2,693.08
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,230.23			2,693.08
52	TOTAL FUND BALANCE/EQUITY	5,230.23			2,693.08
53	TOTAL LIABILITIES AND FUND BALANCE	5,230.23			2,693.08



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,882.88	65.63		
02	Taxes Receivable - Real and Personal (120-149)	631.16			
03	Taxes Receivable - Protested (150-159)	501.20			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	36,015.24	65.63		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,132.36			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,132.36			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	34,882.88	65.63		
52	TOTAL FUND BALANCE/EQUITY	34,882.88	65.63		
53	TOTAL LIABILITIES AND FUND BALANCE	36,015.24	65.63		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	145.52	103,052.39		
02	Taxes Receivable - Real and Personal (120-149)		896.88		
03	Taxes Receivable - Protested (150-159)		659.76		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	145.52	104,609.03		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,556.64		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,556.64		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	145.52	103,052.39		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	145.52	103,052.39		
53	TOTAL LIABILITIES AND FUND BALANCE	145.52	104,609.03		



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			48,857.44	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			48,857.44	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY			48,857.44	
53	TOTAL LIABILITIES AND FUND BALANCE			48,857.44	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	75,100.90	89,074.34		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	75,100.90	89,074.34		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	75,100.90	89,074.34		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	75,100.90	89,074.34		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	75,100.90	89,074.34		



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



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



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01 - General Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	228,736.06	221,472.58
1112 District Levy - Personal Property	5,190.17	10,154.39
1113 District Levy - Heavy Motor Vehicles	199.91	173.50
1114 District Levy - Pers Prop/Mobile Homes	1,213.09	960.67
1190 Penalties and Interest on Taxes	1,382.89	1,611.40
1510 Interest Earnings	337.36	4,002.43
1900 Other Revenue from Local Sources	354.94	47.00
3110 Direct State Aid	474,756.24	468,091.02
3115 State Spec Ed Allowable Cost Pymt to Districts	19,924.23	23,503.39
3120 State Guaranteed Tax Base Aid	16,525.65	0.00
3440 State HB20/SB417 Prop Tax Reimb	4,985.16	3,988.82
3444 State School Block Grant	35,099.36	35,366.12
3445 State Combined Fund School Block Grant	670.10	675.19
3460 Montana Oil and Gas Tax	470,394.65	488,072.88
6100 Material Prior Period Revenue Adjustments	49.94	508.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,259,819.75	1,258,627.99

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	284,093.15	248975.47
2XX Personal Services - Employee Benefits	23,931.39	23978.17
3XX Purchased Professional and Technical Services	5,878.45	554.50
4XX Purchased Property Services	1,973.90	1654.98
5XX Other Purchased Services	5,146.20	1011.64
6XX Supplies and Materials	30,421.84	30153.02
8XX Other Expenditures	155.75	.00
21XX Support Services - Students		
1XX Personal Services - Salaries	32,004.00	37986.20
2XX Personal Services - Employee Benefits	3,216.82	212.72
3XX Purchased Professional and Technical Services	3,500.00	3525.00
5XX Other Purchased Services	3,034.00	4296.76
6XX Supplies and Materials	2,003.04	2949.44
810 Dues and Fees	90.00	.00
222X Educational Media Services		
1XX Personal Services - Salaries	32,329.86	34594.57
2XX Personal Services - Employee Benefits	4,119.02	4775.10
5XX Other Purchased Services	451.55	220.60
6XX Supplies and Materials	8,575.47	7011.98



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01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X		Educational Media Services		
	23XX		Support Services - General Administration		
		1XX	Personal Services - Salaries	46,577.78	48759.06
		2XX	Personal Services - Employee Benefits	3,296.07	4421.40
		3XX	Purchased Professional and Technical Services	7,115.08	5970.02
		5XX	Other Purchased Services	7,163.86	10310.35
		6XX	Supplies and Materials	6,978.70	3432.71
		810	Dues and Fees	7,622.00	7210.28
	24XX		Support Services - School Administration		
		1XX	Personal Services - Salaries	35,173.70	36079.67
		2XX	Personal Services - Employee Benefits	9,900.40	10822.98
		3XX	Purchased Professional and Technical Services	688.00	.00
		5XX	Other Purchased Services	1,805.47	1897.85
		6XX	Supplies and Materials	7,459.39	4660.92
	25XX		Support Services - Business		
		5XX	Other Purchased Services	644.46	28099.61
	26XX		Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	66,746.09	76375.30
		2XX	Personal Services - Employee Benefits	14,731.21	19307.73
		3XX	Purchased Professional and Technical Services	18,815.28	18774.76
		4XX	Purchased Property Services	80,020.48	84963.83
		6XX	Supplies and Materials	17,759.72	16330.93
		8XX	Other Expenditures	6,206.40	6849.53
	27XX		Student Transportation Services		
		1XX	Personal Services - Salaries	1,019.11	787.07
		2XX	Personal Services - Employee Benefits	60.84	54.07
		3XX	Purchased Professional and Technical Services	0.00	267.70
		5XX	Other Purchased Services	426.80	1222.69
	28XX		Support Services - Central		
		5XX	Other Purchased Services	24,836.34	.00
	4XXX		Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition	0.00	24515.98
280	Special Education - Local and State				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	36,780.60	39481.52
		2XX	Personal Services - Employee Benefits	9,360.23	7545.72
		5XX	Other Purchased Services	0.00	379.00
		6XX	Supplies and Materials	406.60	751.55
	62XX		Resources Transferred to Other School Districts or Cooper		
		920	Resources Transferred to Other School Districts or Cooper	2,185.98	2210.19



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01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
280	Special Education - Local and State				
	62XX		Resources Transferred to Other School Districts or Cooper		
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	92,708.01	95049.63
		2XX	Personal Services - Employee Benefits	9,634.27	11051.98
		3XX	Purchased Professional and Technical Services	1,238.11	409.74
		4XX	Purchased Property Services	1,326.75	1780.19
		5XX	Other Purchased Services	2,524.03	2697.10
		6XX	Supplies and Materials	9,122.70	7152.91
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		1XX	Personal Services - Salaries	20,304.05	17498.34
		2XX	Personal Services - Employee Benefits	214.25	310.05
		3XX	Purchased Professional and Technical Services	2,725.87	236.75
		5XX	Other Purchased Services	4,729.51	2275.06
		6XX	Supplies and Materials	1,349.65	1062.83
		8XX	Other Expenditures	0.00	3012.10
720	School Sponsored Athletics				
	27XX		Student Transportation Services		
		4XX	Purchased Property Services	12,347.04	12328.27
		5XX	Other Purchased Services	1,235.31	1601.61
		6XX	Supplies and Materials	135.16	1000.00
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	43,569.71	41641.36
		2XX	Personal Services - Employee Benefits	775.24	1933.75
		3XX	Purchased Professional and Technical Services	1,013.43	1716.15
		5XX	Other Purchased Services	8,346.16	9183.47
		6XX	Supplies and Materials	16,626.86	8091.55
		8XX	Other Expenditures	1,441.79	1525.00
910	Food Services				
	31XX		Food Services		
		1XX	Personal Services - Salaries	16,658.75	16021.53
		2XX	Personal Services - Employee Benefits	4,115.79	4791.76
		6XX	Supplies and Materials	9,892.14	11350.12

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

1,116,739.61 1,117,103.82



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					111,612.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,258,627.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,117,103.82	(3)
Increase/Decrease of Reserve for Inventories						
This Year	5,975.00	Less Last Year	6,761.83	(4a)	-786.83	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	10,570.81	(4b)	-10,570.81	
					-11,357.64	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					241,779.24	(5)



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**** Recalculated ****

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10 - Transportation Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	6,068.75	6,284.84
1112 District Levy - Personal Property	128.26	283.50
1113 District Levy - Heavy Motor Vehicles	5.90	19.07
1114 District Levy - Pers Prop/Mobile Homes	19.06	26.15
1190 Penalties and Interest on Taxes	69.74	71.17
1510 Interest Earnings	114.31	201.64
2220 County On-Schedule Trans Reimb	15,402.77	13,299.18
3210 State On-Schedule Trans Reimb	15,402.79	13,309.20
3440 State HB20/SB417 Prop Tax Reimb	95.98	82.51
3444 State School Block Grant	750.69	756.40
3460 Montana Oil and Gas Tax	7,239.03	13,301.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,297.28	47,635.19

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	10,290.88	11031.03
3XX Purchased Professional and Technical Services	0.00	108.00
27XX Student Transportation Services		
3XX Purchased Professional and Technical Services	0.00	320.50
4XX Purchased Property Services	0.00	550.00
5XX Other Purchased Services	39,452.00	39254.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	49,742.88	51,264.29



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						21,433.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47,635.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						51,264.29	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,804.64	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	29,088.60	15,635.21
1112 District Levy - Personal Property	703.84	844.40
1113 District Levy - Heavy Motor Vehicles	24.80	11.15
1114 District Levy - Pers Prop/Mobile Homes	219.63	81.59
1190 Penalties and Interest on Taxes	120.55	154.42
1510 Interest Earnings	1,444.67	4,216.67
3440 State HB20/SB417 Prop Tax Reimb	472.76	198.07
3460 Montana Oil and Gas Tax	80,703.77	44,593.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	112,778.62	65,734.54

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	17,124.62	149000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,124.62	149,000.00

Schedule of Changes Worksheet

Beginning Fund Balance	246,652.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,734.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	149,000.00	(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)	163,387.49	(5)



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13 - Tuition Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	29.42	81.37
1112 District Levy - Personal Property	1.02	0.94
1114 District Levy - Pers Prop/Mobile Homes	0.81	0.00
1190 Penalties and Interest on Taxes	6.55	8.03
1510 Interest Earnings	126.86	301.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	164.66	392.26

Schedule of Changes Worksheet

Beginning Fund Balance	16,646.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	392.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,038.61	(5)



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14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	353.57	979.47
2240 County Retirement Distribution	118,743.94	92,576.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	119,097.51	93,555.77

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	42,263.36	37682.05
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,880.40	5796.68
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,824.58	5182.20
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,621.11	6800.01
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,700.20	5433.15
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,894.08	10116.43
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,648.66	1741.75
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,722.30	5227.84
390 State Career & Technical Ed Entitlement - Undistributed		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	14,013.18	14284.19
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	241.56	243.05
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,548.58	2309.55



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14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	4,354.25	4118.35
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,428.85	2337.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>103,141.11</u>	<u>101,272.83</u>

Schedule of Changes Worksheet

Beginning Fund Balance					60,722.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					93,555.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					101,272.83	(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)					53,005.65	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
301 MISC.	
1900 Other Revenue from Local Sources	833.46
6100 Material Prior Period Revenue Adjustments	366.04
301 Subtotal	1,199.50
408 Miscellaneous Federal Grant thru OPI	
4650 Federal Miscellaneous Grants from OPI	550.00
502 Vo Ed Tech Ed	
3290 State - Other State Grants	4,282.00
503 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	11,133.00
506 IDEA-B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Cooper	2,300.00
507 REAP Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	23,601.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,065.94

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

PRC Program Function Object	2005 Value
301 MISC.	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1831.00
408 Miscellaneous Federal Grant thru OPI	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
6XX Supplies and Materials	550.00
502 Vo Ed Tech Ed	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	1000.00
6XX Supplies and Materials	1648.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
5XX Other Purchased Services	350.00
6XX Supplies and Materials	57.00
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	1227.00
	4,282.00
502 Subtotal	
503 Vo Ed Carl Perkins Basic Grant	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	11133.00
506 IDEA-B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	2300.00
507 REAP Grant	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2935.42
5XX Other Purchased Services	800.00
6XX Supplies and Materials	12241.02
7XX Property and Equipment Acquisition	7625.00
	23,601.44
507 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 43,697.44



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,170.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						43,065.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,697.44	(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)						539.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
301 MISC.	1,199.50	1,831.00	-631.50
408 Miscellaneous Federal Grant thru OPI	550.00	550.00	0.00
502 Vo Ed Tech Ed	4,282.00	4,282.00	0.00
503 Vo Ed Carl Perkins Basic Grant	11,133.00	11,133.00	0.00
506 IDEA-B (Trans from Coop)	2,300.00	2,300.00	0.00
507 REAP Grant	23,601.44	23,601.44	0.00
Total	<u>43,065.94</u>	<u>43,697.44</u>	<u>-631.50</u>



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17 - Adult Education Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	169.84	320.95
1112 District Levy - Personal Property	17.66	7.09
1113 District Levy - Heavy Motor Vehicles	0.36	7.68
1114 District Levy - Pers Prop/Mobile Homes	25.75	0.42
1190 Penalties and Interest on Taxes	29.86	20.62
1340 Fees for Adult Education	865.00	1,051.00
1510 Interest Earnings	235.63	367.81
3440 State HB20/SB417 Prop Tax Reimb	11.00	8.78
3460 Montana Oil and Gas Tax	8,512.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,868.00	1,784.35

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

PRC Program Function Object	2004 Value	2005 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,105.00	3120.00
3XX Purchased Professional and Technical Services	750.00	4750.00
5XX Other Purchased Services	510.85	2135.50
6XX Supplies and Materials	1,569.10	3502.76
810 Dues and Fees	470.00	70.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	4,836.22	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,241.17	13,578.26



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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						27,910.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,784.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,578.26	(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)						16,116.48	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2004 Value	2005 Value
1311 Driver's Education Fees	3,550.00	2,845.00
1510 Interest Earnings	23.19	116.24
3260 State Driver's Education Reimbursement	2,725.24	3,098.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,298.43	6,059.42

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	2,471.30	2816.27
5XX Other Purchased Services	426.04	496.13
6XX Supplies and Materials	1,408.31	1030.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,305.65	4,342.46

Schedule of Changes Worksheet

Beginning Fund Balance	3,513.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,059.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,342.46	(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)	5,230.23	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	30.58	59.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30.58	59.71

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	1,693.24	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,693.24	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,633.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59.71	(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)	2,693.08	(5)



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28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	283.01	18,079.02
1112 District Levy - Personal Property	49.76	574.16
1114 District Levy - Pers Prop/Mobile Homes	74.10	54.75
1190 Penalties and Interest on Taxes	19.20	67.49
1510 Interest Earnings	167.28	432.27
3281 State Technology Aid	0.00	4,409.40
3440 State HB20/SB417 Prop Tax Reimb	0.00	235.55
3460 Montana Oil and Gas Tax	25,263.78	22,405.67
4650 Federal Miscellaneous Grants from OPI	2,477.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,334.70	46,258.31

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	8643.00
5XX Other Purchased Services	0.00	2503.33
6XX Supplies and Materials	3,255.00	24085.80
8XX Other Expenditures	0.00	2000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,255.00	37,232.13

Schedule of Changes Worksheet

Beginning Fund Balance	25,856.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,258.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,232.13	(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)	34,882.88	(5)



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29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	30.82	65.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30.82	65.63

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	3974.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,974.69

Schedule of Changes Worksheet

Beginning Fund Balance	3,974.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,974.69	(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)	65.63	(5)



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60 - Building Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	51.91	19.12
1900 Other Revenue from Local Sources	177.75	125.00
1910 Rentals	5,243.81	7,655.00
1920 Contributions/Donations from Private Sources	28,689.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	34,163.29	7,799.12

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,038.28	.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	1619.81
3XX Purchased Professional and Technical Services	0.00	1527.50
6XX Supplies and Materials	0.00	550.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	4,097.50	3271.00
6XX Supplies and Materials	1,205.00	1100.00
7XX Property and Equipment Acquisition	638.89	.00
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	1,000.00	.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	28,689.82	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,669.49	8,068.31



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**** Recalculated ****

60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance						414.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,799.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,068.31	(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)						145.52	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	19,775.22	24,276.31
1112 District Levy - Personal Property	424.25	1,044.84
1113 District Levy - Heavy Motor Vehicles	16.95	0.00
1114 District Levy - Pers Prop/Mobile Homes	56.50	100.29
1190 Penalties and Interest on Taxes	16.35	97.63
1510 Interest Earnings	323.97	1,323.80
3440 State HB20/SB417 Prop Tax Reimb	297.58	310.09
3460 Montana Oil and Gas Tax	24,441.75	49,922.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,352.57	77,075.19

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	180.36
4XX Purchased Property Services	8,640.00	4130.00
6XX Supplies and Materials	0.00	4654.00
7XX Property and Equipment Acquisition	0.00	1000.39
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	11,843.74	35643.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,483.74	45,608.00



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						71,585.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						77,075.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						45,608.00	(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)						103,052.39	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2004 Value	2005 Value
1XXX Revenues from Student Activities	148,375.60	159,119.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	148,375.60	159,119.53

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

PRC Program Function Object	2004 Value	2005 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	147,856.36	161,201.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	147,856.36	161,201.20

Schedule of Changes Worksheet

Beginning Fund Balance	50,939.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	159,119.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	161,201.20	(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)	48,857.44	(5)



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Fund	Account	Description	2004 Value	2005 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	224,351.03
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	59,249.55	63,275.52
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	40,533.56	16,517.27
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	29,641.96
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	14,000.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	20,095.75
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	20,095.75

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,697.55
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,937.54
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	50,367.98
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	39,481.52	0.00	0.00	0.00	
280	1XXX	2XX	7,545.72	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	379.00	0.00	0.00	0.00	
280	1XXX	6XX	751.55	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	2,210.19	0.00	0.00	0.00	
Totals			50,367.98	0.00	0.00	0.00	50,367.98



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

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY05.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	120,400.00	0.00	0.00	120,400.00
Land Improvements	0.00	16,515.27	0.00	16,515.27
Buildings	1,590,365.00	0.00	0.00	1,590,365.00
Machinery And Equipment	334,819.00	170,625.00	0.00	505,444.00
Totals at historical cost	2,045,584.00	187,140.27	0.00	2,232,724.27
Less Accumulated depreciation for:				
Building Accum	709,237.00	0.00	0.00	709,237.00
Machinery And Equipment Accum	172,085.00	0.00	0.00	172,085.00
Total accumulated depreciation	881,322.00	0.00	0.00	881,322.00
Governmental activities, capital assets, net	1,164,262.00	187,140.27	0.00	1,351,402.27

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

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



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
Governmental Activities *							
Compensated Absences	70,525.19	10,963.83	0.00	0.00	81,489.02	81,489.02	0.00
Total Governmental Activity							
Long-Term Liabilities	70,525.19	10,963.83	0.00	0.00	81,489.02	81,489.02	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.