



Trustees' Financial Summary

FY2011-12

Submit ID: 0029-36375931

**03 Blaine County
0029 Chinook H S**

**** Recalculated ****

Due Dates:

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

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

Certification

Business Manager/Clerk: Shanna Flores

Phone #: (406) 357-2236

(Signature)

(Date)

Chair, Board of Trustees: Pauly Miller

(Signature)

(Date)

County Superintendent: Lisa Stroh

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	District Fund	LOCAL	2009	
018	District - music	LOCAL	2009	
075	Devon Energy Grant	LOCAL	Science Grant	
102	Vo Ed All Career & Tech Ed Programs	STATE	2010	State
112	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A 10 0847	84.358A
202	Vo Ed All Career & Tech Ed Programs	STATE	2011	State
203	Vo Ed Carl Perkins Basic Grant	FEDERAL	003 0029 8112	84.048A
212	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A110847	84.358A
327	Advancing Agriculture Education Program	STATE	2011	NA
465	Miscellaneous Federal Grant thru OPI	FEDERAL	2011	unknown
820	State OTO Weatherization & Deferred Maintenance	STATE	2007	state



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	188,665.29	27,072.51	393,681.23	
02	Taxes Receivable - Real and Personal (120-149)	9,569.65	882.02	1,744.28	
03	Taxes Receivable - Protested (150-159)	50,868.43	5,500.25	9,254.61	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	29,363.69			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	278,467.06	33,454.78	404,680.12	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	60,438.08	6,382.27	10,998.89	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	60,438.08	6,382.27	10,998.89	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	29,363.69			
37	Reserve for Encumbrances (953)	10,178.53			
48	Fund Balance for Budget	178,486.76	27,072.51	393,681.23	
52	TOTAL FUND BALANCE/EQUITY	218,028.98	27,072.51	393,681.23	
53	TOTAL LIABILITIES AND FUND BALANCE	278,467.06	33,454.78	404,680.12	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,651.86	75,842.73	43,751.19	22,564.77
02	Taxes Receivable - Real and Personal (120-149)	0.83			142.06
03	Taxes Receivable - Protested (150-159)				899.96
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			4,729.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	19,652.69	75,842.73	48,480.19	23,606.79
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	0.83			1,042.02
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	0.83			1,042.02
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			17,324.00	
48	Fund Balance for Budget	19,651.86	75,842.73	31,156.19	22,564.77
52	TOTAL FUND BALANCE/EQUITY	19,651.86	75,842.73	48,480.19	22,564.77
53	TOTAL LIABILITIES AND FUND BALANCE	19,652.69	75,842.73	48,480.19	23,606.79



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,845.95			13,124.21
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,845.95			13,124.21
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	4,845.95			13,124.21
52	TOTAL FUND BALANCE/EQUITY	4,845.95			13,124.21
53	TOTAL LIABILITIES AND FUND BALANCE	4,845.95			13,124.21



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,142.30			
02	Taxes Receivable - Real and Personal (120-149)	546.68			
03	Taxes Receivable - Protested (150-159)	3,073.08			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	26,762.06			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,619.76			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,619.76			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	676.76			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	22,465.54			
52	TOTAL FUND BALANCE/EQUITY	23,142.30			
53	TOTAL LIABILITIES AND FUND BALANCE	26,762.06			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,677.38	139,705.10		
02	Taxes Receivable - Real and Personal (120-149)		858.93		
03	Taxes Receivable - Protested (150-159)		4,856.57		
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	11,677.38	145,420.60		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		5,715.50		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		5,715.50		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	11,677.38	139,705.10		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	11,677.38	139,705.10		
53	TOTAL LIABILITIES AND FUND BALANCE	11,677.38	145,420.60		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
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)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			102,436.40	
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			102,436.40	
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)				
45	Assets Held in Trusts			102,436.40	
52	TOTAL FUND BALANCE/EQUITY			102,436.40	
53	TOTAL LIABILITIES AND FUND BALANCE			102,436.40	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	97,708.84	40,800.56		
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	97,708.84	40,800.56		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	97,708.84	40,800.56		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	97,708.84	40,800.56		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	97,708.84	40,800.56		



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Balance Sheet

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

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (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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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	276,936.42	307,359.94
1112 District Levy - Personal Property	16,938.06	13,411.93
1113 District Levy - Heavy Motor Vehicles	47.51	2,087.17
1114 District Levy - Pers Prop/Mobile Homes	974.20	1,256.15
1130 Tax Title and Property Sales	0.00	175.54
1190 Penalties and Interest on Taxes	588.87	1,105.74
1510 Interest Earnings	949.60	913.79
3110 Direct State Aid	383,698.92	486,193.11
3111 Quality Educator	35,031.67	32,856.64
3112 At Risk Student	0.00	4,220.67
3113 Indian Education For All	2,488.80	2,692.80
3114 American Indian Achievement Gap	2,000.00	3,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	23,619.25	22,968.57
3120 State Guaranteed Tax Base Aid	22,053.85	79,912.55
3444 State School Block Grant	37,009.77	37,009.77
3460 Montana Oil and Gas Tax	230,438.61	204,039.06
3730 HB645 State Special Education Allowable Costs	993.81	0.00
5300 Operating Transfers from Other Funds	0.00	2,071.41
6100 Material Prior Period Revenue Adjustments	40.13	0.00
7800 ARRA - State Fiscal Stabilization Fund	43,295.63	0.00
7810 Education Jobs Fund	36,189.76	570.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,113,294.86	1,202,245.06

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	201,593.19	302,097.36
2XX Personal Services - Employee Benefits	40,596.24	49,087.01
3XX Purchased Professional and Technical Services	497.37	0.00
4XX Purchased Property Services	1,428.78	2,432.78
5XX Other Purchased Services	6,355.55	5,972.67
6XX Supplies and Materials	18,480.12	36,273.63
21XX Support Services - Students		
1XX Personal Services - Salaries	33,711.60	32,046.58
2XX Personal Services - Employee Benefits	627.55	400.57
3XX Purchased Professional and Technical Services	3,500.00	3,500.00
5XX Other Purchased Services	3,906.75	3,828.21
6XX Supplies and Materials	2,080.56	1,765.44
810 Dues and Fees	155.00	145.00



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		22XX Educational Media Services			
			1XX Personal Services - Salaries	33,165.16	35,570.44
			2XX Personal Services - Employee Benefits	7,746.54	8,804.69
			5XX Other Purchased Services	250.63	0.00
			6XX Supplies and Materials	7,718.36	8,365.59
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	42,825.51	45,221.46
			2XX Personal Services - Employee Benefits	3,303.41	3,811.86
			3XX Purchased Professional and Technical Services	7,933.50	15,912.64
			5XX Other Purchased Services	10,721.90	21,465.65
			6XX Supplies and Materials	1,829.43	3,809.56
			810 Dues and Fees	5,252.86	8,408.29
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	41,383.83	36,669.39
			2XX Personal Services - Employee Benefits	11,173.00	11,599.25
			5XX Other Purchased Services	78.00	414.03
			6XX Supplies and Materials	4,510.82	3,222.36
			810 Dues and Fees	543.00	462.00
		25XX Support Services - Business			
			5XX Other Purchased Services	326.90	472.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	92,713.76	90,960.91
			2XX Personal Services - Employee Benefits	19,770.54	19,804.71
			3XX Purchased Professional and Technical Services	21,214.57	11,436.00
			4XX Purchased Property Services	104,754.80	82,533.85
			5XX Other Purchased Services	274.50	138.18
			6XX Supplies and Materials	12,097.38	12,835.84
			7XX Property and Equipment Acquisition	0.00	1,000.00
			810 Dues and Fees	0.00	267.50
			8XX Other Expenditures	7,624.76	8,231.17
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	39,932.33	28,734.47
			2XX Personal Services - Employee Benefits	9,056.88	11,397.47
			5XX Other Purchased Services	0.00	1,416.65
			6XX Supplies and Materials	274.00	1,009.15
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,938.22	2,185.84
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	48.51
	390 State Career & Technical Ed Entitlement - Undistributed				



Trustees' Financial Summary

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

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	88,053.71	87,593.34
			2XX Personal Services - Employee Benefits	12,628.16	13,424.92
			3XX Purchased Professional and Technical Services	0.00	864.33
			4XX Purchased Property Services	0.00	539.35
			5XX Other Purchased Services	1,823.99	1,949.32
			6XX Supplies and Materials	4,562.69	5,104.63
			810 Dues and Fees	185.00	31.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	15,450.00	15,453.24
			2XX Personal Services - Employee Benefits	287.61	193.16
			5XX Other Purchased Services	2,972.72	4,010.02
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,604.02	0.00
			2XX Personal Services - Employee Benefits	48.47	0.00
			4XX Purchased Property Services	8,201.56	6,899.67
			5XX Other Purchased Services	793.51	1,154.55
			6XX Supplies and Materials	3,464.83	678.83
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	62,004.09	60,244.88
			2XX Personal Services - Employee Benefits	1,154.23	753.05
			5XX Other Purchased Services	15,171.60	20,526.93
			6XX Supplies and Materials	11,501.79	17,926.38
			810 Dues and Fees	1,000.00	1,000.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	43,295.63	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	26,189.76	570.22
			2XX Personal Services - Employee Benefits	10,000.00	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	24,171.00	0.00
			2XX Personal Services - Employee Benefits	6,464.83	0.00
			6XX Supplies and Materials	8,320.74	3,453.27
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	2,789.74	0.00



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

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

1,154,486.98 1,156,130.30

Schedule Of Changes Worksheet

Beginning Fund Balance						155,507.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,202,245.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,156,130.30	(3)
Increase/Decrease of Reserve for Inventories							
This Year	29,363.69	Less Last Year	23,135.00	(4a)		6,228.69	
Increase/Decrease of Reserve for Encumbrances							
This Year	10,178.53	Less Last Year	0.00	(4b)		10,178.53	
						16,407.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						218,028.98	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	31,013.54	25,701.39
1112 District Levy - Personal Property	2,519.82	1,273.06
1113 District Levy - Heavy Motor Vehicles	5.29	176.91
1114 District Levy - Pers Prop/Mobile Homes	128.12	120.89
1130 Tax Title and Property Sales	0.00	14.59
1190 Penalties and Interest on Taxes	80.90	108.02
1510 Interest Earnings	215.32	151.76
2220 County On-Schedule Trans Reimb	18,675.69	19,929.51
3210 State On-Schedule Trans Reimb	18,675.70	19,929.51
3444 State School Block Grant	791.56	791.56
3460 Montana Oil and Gas Tax	33,880.12	25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	105,986.06	93,197.20

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	2,500.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	25,499.13	34,124.28
3XX Purchased Professional and Technical Services	1,618.70	780.75
4XX Purchased Property Services	1,440.00	5,990.57
5XX Other Purchased Services	67,896.85	71,420.57
6XX Supplies and Materials	0.00	150.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	96,454.68	114,966.72



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						48,842.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						93,197.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						114,966.72 (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)						27,072.51 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	58,404.52	55,866.89
1112 District Levy - Personal Property	3,048.99	2,601.15
1113 District Levy - Heavy Motor Vehicles	10.04	369.61
1114 District Levy - Pers Prop/Mobile Homes	188.14	236.65
1130 Tax Title and Property Sales	0.00	31.87
1190 Penalties and Interest on Taxes	105.63	205.50
1510 Interest Earnings	2,790.56	2,213.25
3460 Montana Oil and Gas Tax	41,823.02	40,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	106,370.90	101,524.92

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	4,028.30	5,358.71
7XX Property and Equipment Acquisition	247,500.00	23,908.60
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	100,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	251,528.30	129,267.31



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						421,423.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						101,524.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						129,267.31	(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)						393,681.23	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	111.04	108.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	111.04	108.63

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	560.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	560.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	19,543.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	108.63	(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)	19,651.86	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	240.49	354.82
2240 County Retirement Distribution	120,710.00	129,234.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	120,950.49	129,589.07

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	27,982.59	45,189.39
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,151.00	4,909.86
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,842.27	4,700.48
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,876.47	10,831.70
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,270.55	6,375.58
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,185.77	11,199.11
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,369.87	1,829.21
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,762.32	4,164.96
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	2,712.37	1,870.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,471.30	12,646.57
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	763.37	649.31
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,073.89	2,582.75
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	174.78	0.00



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,629.03	6,185.23
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,498.67	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,931.09	0.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,519.98	137.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				111,215.32	113,272.09

Schedule Of Changes Worksheet

Beginning Fund Balance						59,525.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						129,589.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						113,272.09	(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)						75,842.73	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						34,389.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						70,213.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						71,514.13	(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	17,324.00	Less Last Year	1,932.58	(4b)		15,391.42	
						15,391.42	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						48,480.19	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 District Fund	150.00	5,075.00	-4,925.00
018 District - music	75.00	0.00	75.00
075 Devon Energy Grant	28,309.35	17,324.00	10,985.35
102 Vo Ed All Career & Tech Ed Programs	0.00	898.88	-898.88
112 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,218.19	6,218.19	0.00
202 Vo Ed All Career & Tech Ed Programs	4,570.00	4,569.00	1.00
203 Vo Ed Carl Perkins Basic Grant	9,875.00	9,875.00	0.00
212 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,008.17	12,008.17	0.00
327 Advancing Agriculture Education Program	1,500.00	1,500.00	0.00
465 Miscellaneous Federal Grant thru OPI	7,508.00	634.51	6,873.49
820 State OTO Weatherization & Deferred Maintenance	0.00	13,411.38	-13,411.38
Total	<u>70,213.71</u>	<u>71,514.13</u>	<u>-1,300.42</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	7,495.67	3,176.92
1112 District Levy - Personal Property	498.25	229.81
1113 District Levy - Heavy Motor Vehicles	1.29	20.45
1114 District Levy - Pers Prop/Mobile Homes	27.19	22.25
1130 Tax Title and Property Sales	0.00	1.76
1190 Penalties and Interest on Taxes	16.92	22.07
1340 Fees for Adult Education	547.50	720.00
1510 Interest Earnings	107.75	114.87
3460 Montana Oil and Gas Tax	6,752.37	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,446.94	9,308.13

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	7,007.89	3,385.01
3XX Purchased Professional and Technical Services	2,037.50	2,986.25
5XX Other Purchased Services	2,522.41	687.02
6XX Supplies and Materials	469.19	1,012.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,036.99	8,070.28

Schedule Of Changes Worksheet

Beginning Fund Balance	21,326.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,308.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,070.28	(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)	22,564.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	3,975.00	3,300.00
1510 Interest Earnings	18.50	24.97
1982 Summer Session - Driver's Education Fees	0.00	2,450.00
3260 State Driver's Education Reimbursement	2,783.76	2,920.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>6,777.26</u>	<u>8,694.98</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	2,316.27
4XX Purchased Property Services	3,856.59	4,599.98
6XX Supplies and Materials	831.65	1,246.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>4,688.24</u>	<u>8,163.16</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		4,314.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		8,694.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		8,163.16	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a) 0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b) 0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,845.95	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	68.08	82.52
5300 Operating Transfers from Other Funds	2,789.74	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,857.82	82.52

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	2,071.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,071.41

Schedule Of Changes Worksheet

Beginning Fund Balance		15,113.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		82.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,071.41	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		13,124.21	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	17,482.49	16,667.28
1112 District Levy - Personal Property	1,197.63	774.71
1113 District Levy - Heavy Motor Vehicles	3.00	112.91
1114 District Levy - Pers Prop/Mobile Homes	66.96	77.53
1130 Tax Title and Property Sales	0.00	9.48
1190 Penalties and Interest on Taxes	42.75	73.46
1510 Interest Earnings	46.48	79.23
3281 State Technology Aid	1,129.88	1,193.39
3445 State Combined Fund School Block Grant	706.57	706.57
3460 Montana Oil and Gas Tax	16,209.27	25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,885.03	44,694.56

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	19,134.67	5,874.50
4XX Purchased Property Services	0.00	380.95
5XX Other Purchased Services	0.00	2,200.00
6XX Supplies and Materials	9,247.12	22,673.55
7XX Property and Equipment Acquisition	6,224.50	1,473.00
810 Dues and Fees	0.00	125.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,606.29	32,727.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						10,497.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,694.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						32,727.00	(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	676.76	Less Last Year	0.00	(4b)		676.76	
						676.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,142.30	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	78.37	55.04
1910 Rentals	12,613.43	13,416.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,691.80	13,471.98

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,974.96	8,102.08
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	500.00	0.00
6XX Supplies and Materials	5,129.05	610.05
7XX Property and Equipment Acquisition	8,644.17	4,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,248.18	12,712.13

Schedule Of Changes Worksheet

Beginning Fund Balance	10,917.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,471.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,712.13	(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)	11,677.38	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	27,610.78	26,354.07
1112 District Levy - Personal Property	1,891.18	1,224.39
1113 District Levy - Heavy Motor Vehicles	4.72	173.83
1114 District Levy - Pers Prop/Mobile Homes	105.06	121.61
1130 Tax Title and Property Sales	0.00	14.98
1190 Penalties and Interest on Taxes	66.98	114.01
1510 Interest Earnings	691.02	686.36
1910 Rentals	733.50	0.00
3460 Montana Oil and Gas Tax	25,596.83	25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56,700.07	53,689.25

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	662.10	0.00
4XX Purchased Property Services	13,283.84	22,419.14
6XX Supplies and Materials	5,820.24	0.00
7XX Property and Equipment Acquisition	0.00	6,387.92
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	19,800.97	25,288.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	39,567.15	54,095.45



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						140,111.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						53,689.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						54,095.45	(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)						139,705.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	258.19	104.51
1700 Student Extracurricular Activity Receipts	210,954.49	218,338.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	211,212.68	218,443.26

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	203,927.89	219,139.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	203,927.89	219,139.69

Schedule Of Changes Worksheet

Beginning Fund Balance	103,132.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	218,443.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	219,139.69	(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)	102,436.40	(5)



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**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	31,714.10	20,181.60
XX	39X 1XXX 112	Certified Teacher Staff Salaries	88,053.71	87,593.34
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	238,508.69	263,089.88
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,107.62	9,745.33
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	79,469.09	58,263.82
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	19,800.97	54,743.77
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	560.00	0.00



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,872.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,872.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,623.76
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,616.40
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	44,743.58
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 95%



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	28,734.47	0.00	0.00	0.00	
280	1XXX	2XX	11,397.47	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	1,416.65	0.00	0.00	0.00	
280	1XXX	6XX	1,009.15	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	2,185.84	0.00	0.00	0.00	
Totals			44,743.58	0.00	0.00	0.00	44,743.58

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

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



Trustees' Financial Summary

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	120,400.00	0.00	0.00	0.00	120,400.00
Land Improvements	112,660.84	0.00	24,347.92	0.00	137,008.76
Buildings	1,791,767.68	0.00	11,259.33	0.00	1,803,027.01
Machinery and Equipment	913,683.56	0.00	46,082.04	7,500.00	952,265.60
Totals at Historical Cost	2,938,512.08	0.00	81,689.29	7,500.00	3,012,701.37
Less Accumulated Depreciation For:					
Improvement Accum	35,278.74	0.00	5,699.41	0.00	40,978.15
Building Accum	852,718.29	0.00	31,859.75	0.00	884,578.04
Machinery and Equipment Accum	406,406.21	0.00	75,415.87	7,500.00	474,322.08
Total Accumulated Depreciation	1,294,403.24	0.00	112,975.03	7,500.00	1,399,878.27
Governmental Activities, Capital Assets, net	1,644,108.84	0.00	-31,285.74	0.00	1,612,823.10

* 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.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	36,979.28	0.00	0.00
School Administration (24XX)	5,608.14	0.00	0.00
Financial Administration (25XX)	1,853.65	0.00	0.00
Operations and Maintenance (26XX)	2,312.83	0.00	0.00
Transportation (27XX)	57,165.43	0.00	0.00
Extracurricular (34XX, 35XX)	9,055.70	0.00	0.00
Total Depreciation for FY2012	112,975.03	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2011-12

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**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	100,258.08	0.00	0.00	5,585.60	94,672.48	0.00	94,672.48
Other Post Employment Benefits	20,503.00	34,465.50	0.00	0.00	54,968.50	0.00	54,968.50
Total Governmental Activity							
Long-Term Liabilities	120,761.08	34,465.50	0.00	5,585.60	149,640.98	0.00	149,640.98

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

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

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