



Trustees' Financial Summary

FY2012-13

Submit ID: 0029-50942465

**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: Terry Brockie

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY13 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	
075	Devon Energy Grant	LOCAL	Science Grant	
212	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A110847	84.358A
302	Vo Ed All Career & Tech Ed Programs	STATE	302	State
303	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
312	Reading Excellence Act	FEDERAL		84.338
327	Advancing Agriculture Education Program	STATE	2011	NA
365	Native Amer Repair/Renov	FEDERAL	365	84.352B
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)	202,767.63	31,377.35	403,803.09	
02	Taxes Receivable - Real and Personal (120-149)	8,273.30	1,253.93	1,635.91	
03	Taxes Receivable - Protested (150-159)	17,874.97	2,000.34	3,324.67	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	15,470.40			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	244,386.30	34,631.62	408,763.67	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	26,148.27	3,254.27	4,960.58	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	26,148.27	3,254.27	4,960.58	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	15,470.40			
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	202,767.63	31,377.35	403,803.09	
52	TOTAL FUND BALANCE/EQUITY	218,238.03	31,377.35	403,803.09	
53	TOTAL LIABILITIES AND FUND BALANCE	244,386.30	34,631.62	408,763.67	



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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)	19,763.45	65,382.39	25,542.65	17,747.42
02	Taxes Receivable - Real and Personal (120-149)	0.83			13.72
03	Taxes Receivable - Protested (150-159)				227.70
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			10,189.85	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	19,764.28	65,382.39	35,732.50	17,988.84
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			241.42
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	0.83			241.42
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	19,763.45	65,382.39	35,732.50	17,747.42
52	TOTAL FUND BALANCE/EQUITY	19,763.45	65,382.39	35,732.50	17,747.42
53	TOTAL LIABILITIES AND FUND BALANCE	19,764.28	65,382.39	35,732.50	17,988.84



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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)	7,075.01			12,491.26
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	7,075.01			12,491.26
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	7,075.01			12,491.26
52	TOTAL FUND BALANCE/EQUITY	7,075.01			12,491.26
53	TOTAL LIABILITIES AND FUND BALANCE	7,075.01			12,491.26



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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)	9,391.16			
02	Taxes Receivable - Real and Personal (120-149)	493.37			
03	Taxes Receivable - Protested (150-159)	1,053.14			
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	10,937.67			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,546.51			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,546.51			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	9,391.16			
52	TOTAL FUND BALANCE/EQUITY	9,391.16			
53	TOTAL LIABILITIES AND FUND BALANCE	10,937.67			



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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)	15,208.27	115,396.15		
02	Taxes Receivable - Real and Personal (120-149)		775.44		
03	Taxes Receivable - Protested (150-159)		1,664.77		
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	15,208.27	117,836.36		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,440.21		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,440.21		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	15,208.27	115,396.15		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	15,208.27	115,396.15		
53	TOTAL LIABILITIES AND FUND BALANCE	15,208.27	117,836.36		



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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)			112,086.11	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			112,086.11	
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			112,086.11	
52	TOTAL FUND BALANCE/EQUITY			112,086.11	
53	TOTAL LIABILITIES AND FUND BALANCE			112,086.11	



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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)	18,015.54	44,077.06		
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	18,015.54	44,077.06		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	18,015.54	44,077.06		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	18,015.54	44,077.06		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	18,015.54	44,077.06		



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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	2012 Value	2013 Value
1111 District Levy - Real Property	307,359.94	311,491.60
1112 District Levy - Personal Property	13,411.93	33,893.99
1113 District Levy - Heavy Motor Vehicles	2,087.17	1,535.84
1114 District Levy - Pers Prop/Mobile Homes	1,256.15	1,032.49
1130 Tax Title and Property Sales	175.54	0.00
1190 Penalties and Interest on Taxes	1,105.74	1,005.20
1510 Interest Earnings	913.79	1,311.38
1910 Rentals	0.00	70.00
3110 Direct State Aid	486,193.11	492,880.75
3111 Quality Educator	32,856.64	35,682.66
3112 At Risk Student	4,220.67	3,826.14
3113 Indian Education For All	2,692.80	2,652.00
3114 American Indian Achievement Gap	3,400.00	3,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	22,968.57	22,723.07
3120 State Guaranteed Tax Base Aid	79,912.55	61,737.60
3444 State School Block Grant	37,009.77	45,677.10
3445 State Combined Fund School Block Grant	0.00	3,575.37
3446 SB372 Block Grant Reimbursement	0.00	3,814.18
3447 SB372 Combined Block Grant Reimbursement	0.00	1,262.45
3460 Montana Oil and Gas Tax	204,039.06	177,029.31
5300 Operating Transfers from Other Funds	2,071.41	707.46
6100 Material Prior Period Revenue Adjustments	0.00	630.39
7810 Education Jobs Fund	570.22	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,202,245.06	1,205,738.98

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	302,097.36	313,204.16
2XX Personal Services - Employee Benefits	49,087.01	59,211.09
4XX Purchased Property Services	2,432.78	2,181.00
5XX Other Purchased Services	5,972.67	2,149.39
6XX Supplies and Materials	36,273.63	21,359.26
21XX Support Services - Students		
1XX Personal Services - Salaries	32,046.58	33,183.07
2XX Personal Services - Employee Benefits	400.57	498.87
3XX Purchased Professional and Technical Services	3,500.00	3,500.00
5XX Other Purchased Services	3,828.21	4,068.46
6XX Supplies and Materials	1,765.44	1,291.60



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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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			810 Dues and Fees	145.00	475.00
		22XX Educational Media Services			
			1XX Personal Services - Salaries	35,570.44	36,651.86
			2XX Personal Services - Employee Benefits	8,804.69	8,607.34
			6XX Supplies and Materials	8,365.59	5,463.51
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	45,221.46	40,357.91
			2XX Personal Services - Employee Benefits	3,811.86	4,033.22
			3XX Purchased Professional and Technical Services	15,912.64	8,855.44
			5XX Other Purchased Services	21,465.65	22,414.16
			6XX Supplies and Materials	3,809.56	2,519.25
			810 Dues and Fees	8,408.29	7,207.30
			8XX Other Expenditures	0.00	225.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	36,669.39	37,581.41
			2XX Personal Services - Employee Benefits	11,599.25	12,247.06
			5XX Other Purchased Services	414.03	345.64
			6XX Supplies and Materials	3,222.36	3,306.89
			810 Dues and Fees	462.00	470.00
		25XX Support Services - Business			
			5XX Other Purchased Services	472.50	438.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	90,960.91	103,794.59
			2XX Personal Services - Employee Benefits	19,804.71	22,119.17
			3XX Purchased Professional and Technical Services	11,436.00	14,051.94
			4XX Purchased Property Services	82,533.85	82,633.99
			5XX Other Purchased Services	138.18	170.88
			6XX Supplies and Materials	12,835.84	17,314.64
			7XX Property and Equipment Acquisition	1,000.00	0.00
			810 Dues and Fees	267.50	0.00
			8XX Other Expenditures	8,231.17	8,415.69
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	28,734.47	30,039.00
			2XX Personal Services - Employee Benefits	11,397.47	8,992.70
			5XX Other Purchased Services	1,416.65	365.67
			6XX Supplies and Materials	1,009.15	1,246.41
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,185.84	2,146.72
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials	48.51	0.00



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	2012 Value	2013 Value
	365 Indian Education for All - OTO & Ongoing				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	87,593.34	90,106.49
			2XX Personal Services - Employee Benefits	13,424.92	14,235.02
			3XX Purchased Professional and Technical Services	864.33	455.00
			4XX Purchased Property Services	539.35	0.00
			5XX Other Purchased Services	1,949.32	909.99
			6XX Supplies and Materials	5,104.63	4,090.76
			810 Dues and Fees	31.00	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	15,453.24	19,976.39
			2XX Personal Services - Employee Benefits	193.16	300.32
			5XX Other Purchased Services	4,010.02	5,222.76
			810 Dues and Fees	0.00	130.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			4XX Purchased Property Services	6,899.67	5,026.74
			5XX Other Purchased Services	1,154.55	739.11
			6XX Supplies and Materials	678.83	228.37
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	60,244.88	56,075.33
			2XX Personal Services - Employee Benefits	753.05	843.02
			5XX Other Purchased Services	20,526.93	19,320.06
			6XX Supplies and Materials	17,926.38	17,634.27
			810 Dues and Fees	1,000.00	1,000.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	11,730.30
			2XX Personal Services - Employee Benefits	0.00	460.29
			6XX Supplies and Materials	3,453.27	9,671.02
	365 Native Amer Repair/Renov				
		365 Indian Education for All - OTO & Ongoing			
		1XXX Instruction			
			6XX Supplies and Materials	0.00	165.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,155,560.08</u>	<u>1,181,458.11</u>



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**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						218,028.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,205,738.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,181,458.11	(3)
Increase/Decrease of Reserve for Inventories							
This Year	15,470.40	Less Last Year	29,363.69	(4a)		-13,893.29	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	10,178.53	(4b)		-10,178.53	
						-24,071.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						218,238.03	(5)



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**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	25,701.39	47,751.04
1112 District Levy - Personal Property	1,273.06	4,320.91
1113 District Levy - Heavy Motor Vehicles	176.91	242.77
1114 District Levy - Pers Prop/Mobile Homes	120.89	129.91
1130 Tax Title and Property Sales	14.59	0.00
1190 Penalties and Interest on Taxes	108.02	121.20
1510 Interest Earnings	151.76	64.77
2220 County On-Schedule Trans Reimb	19,929.51	19,949.42
3210 State On-Schedule Trans Reimb	19,929.51	19,949.43
3444 State School Block Grant	791.56	1,512.02
3446 SB372 Block Grant Reimbursement	0.00	317.05
3460 Montana Oil and Gas Tax	25,000.00	25,000.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	93,197.20	119,358.52
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	2,500.00	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	34,124.28	30,825.90
3XX Purchased Professional and Technical Services	780.75	2,291.60
4XX Purchased Property Services	5,990.57	6,650.59
5XX Other Purchased Services	71,420.57	75,285.59
6XX Supplies and Materials	150.55	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	114,966.72	115,053.68
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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						27,072.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						119,358.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						115,053.68	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						31,377.35	(5)



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**** Recalculated ****

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	2012 Value	2013 Value
1111 District Levy - Real Property	55,866.89	62,277.87
1112 District Levy - Personal Property	2,601.15	6,562.92
1113 District Levy - Heavy Motor Vehicles	369.61	310.17
1114 District Levy - Pers Prop/Mobile Homes	236.65	199.61
1130 Tax Title and Property Sales	31.87	0.00
1190 Penalties and Interest on Taxes	205.50	190.37
1510 Interest Earnings	2,213.25	2,207.79
3460 Montana Oil and Gas Tax	40,000.00	25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	101,524.92	96,748.73

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	5,358.71	36,626.87
7XX Property and Equipment Acquisition	23,908.60	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	100,000.00	50,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	129,267.31	86,626.87



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						393,681.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						96,748.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						86,626.87	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						403,803.09	(5)



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**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	108.63	111.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	108.63	111.59

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	19,651.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111.59	(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)	19,763.45	(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	2012 Value	2013 Value
1510 Interest Earnings	354.82	416.94
2240 County Retirement Distribution	129,234.25	99,657.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	129,589.07	100,074.21

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	45,189.39	42,805.24
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,909.86	5,090.48
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,700.48	4,509.22
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,831.70	9,311.45
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,375.58	6,706.99
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,199.11	14,789.45
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,829.21	969.88
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,164.96	4,378.85
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	1,870.00	1,610.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,646.57	12,750.52
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	649.31	363.72
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,582.75	2,085.85
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	6,185.23	5,162.90



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**** Recalculated ****

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	2012 Value	2013 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	137.94	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				113,272.09	110,534.55

Schedule Of Changes Worksheet

Beginning Fund Balance					75,842.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					100,074.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					110,534.55	(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)					65,382.39	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
001 District Fund	
3290 State - Other State Grants	2,971.61
212 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	439.08
302 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	5,868.00
303 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	9,020.00
312 Reading Excellence Act	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,251.31
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,750.00

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

PRC Program Function Object	2013 Value
001 District Fund	
920 Enterprise or Internal Service Programs	
32XX Enterprise Services	
6XX Supplies and Materials	15.63
075 Devon Energy Grant	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	3,658.61
212 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	439.08
23XX Support Services - General Administration	
1XX Personal Services - Salaries	2,300.00
212 Subtotal	2,739.08
303 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	568.96
6XX Supplies and Materials	8,451.35



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

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

PRC Program Function Object	2013 Value
303 Subtotal	9,020.31
312 Reading Excellence Act	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	350.00
5XX Other Purchased Services	3,183.34
6XX Supplies and Materials	4,139.93
810 Dues and Fees	3,185.00
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	350.00
23XX Support Services - General Administration	
2XX Personal Services - Employee Benefits	331.79
312 Subtotal	11,540.06
327 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
6XX Supplies and Materials	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,173.69

Schedule Of Changes Worksheet

Beginning Fund Balance	48,480.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,750.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,173.69	(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 17,324.00	(4b)	-17,324.00
	-17,324.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,732.50	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 District Fund	2,971.61	15.63	2,955.98
075 Devon Energy Grant	0.00	3,658.61	-3,658.61
212 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	439.08	2,739.08	-2,300.00
302 Vo Ed All Career & Tech Ed Programs	5,868.00	0.00	5,868.00
303 Vo Ed Carl Perkins Basic Grant	9,020.00	9,020.31	-0.31
312 Reading Excellence Act	13,251.31	11,540.06	1,711.25
327 Advancing Agriculture Education Program	200.00	200.00	0.00
Total	31,750.00	27,173.69	4,576.31



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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	2012 Value	2013 Value
1111 District Levy - Real Property	3,176.92	529.64
1112 District Levy - Personal Property	229.81	138.96
1113 District Levy - Heavy Motor Vehicles	20.45	0.00
1114 District Levy - Pers Prop/Mobile Homes	22.25	6.04
1130 Tax Title and Property Sales	1.76	0.00
1190 Penalties and Interest on Taxes	22.07	16.68
1340 Fees for Adult Education	720.00	340.00
1510 Interest Earnings	114.87	117.65
3460 Montana Oil and Gas Tax	5,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,308.13	1,148.97

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,385.01	3,968.74
3XX Purchased Professional and Technical Services	2,986.25	1,048.80
5XX Other Purchased Services	687.02	523.78
6XX Supplies and Materials	1,012.00	425.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,070.28	5,966.32

Schedule Of Changes Worksheet

Beginning Fund Balance	22,564.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,148.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,966.32	(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)	17,747.42	(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	2012 Value	2013 Value
1311 Driver's Education Fees	3,300.00	2,100.00
1510 Interest Earnings	24.97	35.94
1982 Summer Session - Driver's Education Fees	2,450.00	1,400.00
3260 State Driver's Education Reimbursement	2,920.01	4,306.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,694.98	7,842.66

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,316.27	1,428.21
4XX Purchased Property Services	4,599.98	3,488.58
6XX Supplies and Materials	1,246.91	696.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,163.16	5,613.60

Schedule Of Changes Worksheet

Beginning Fund Balance		4,845.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7,842.66 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,613.60 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		7,075.01 (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	2012 Value	2013 Value
1510 Interest Earnings	82.52	74.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	82.52	74.51

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	2,071.41	707.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,071.41	707.46

Schedule Of Changes Worksheet

Beginning Fund Balance	13,124.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	707.46	(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)	12,491.26	(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	2012 Value	2013 Value
1111 District Levy - Real Property	16,667.28	18,719.85
1112 District Levy - Personal Property	774.71	1,951.45
1113 District Levy - Heavy Motor Vehicles	112.91	92.22
1114 District Levy - Pers Prop/Mobile Homes	77.53	60.62
1130 Tax Title and Property Sales	9.48	0.00
1190 Penalties and Interest on Taxes	73.46	63.20
1510 Interest Earnings	79.23	182.99
3281 State Technology Aid	1,193.39	1,184.36
3445 State Combined Fund School Block Grant	706.57	0.00
3460 Montana Oil and Gas Tax	25,000.00	25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,694.56	47,254.69

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	5,874.50	1,629.20
4XX Purchased Property Services	380.95	1,000.00
5XX Other Purchased Services	2,200.00	16.87
6XX Supplies and Materials	22,673.55	57,683.00
7XX Property and Equipment Acquisition	1,473.00	0.00
810 Dues and Fees	125.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,727.00	60,329.07



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						23,142.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47,254.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						60,329.07	(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	676.76	(4b)		-676.76	
						-676.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,391.16	(5)



Trustees' Financial Summary

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03 Blaine County
0029 Chinook H S

**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	55.04	881.61
1910 Rentals	13,416.94	12,768.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,471.98	13,650.51

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	8,102.08	8,283.82
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	940.00
6XX Supplies and Materials	610.05	895.80
7XX Property and Equipment Acquisition	4,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,712.13	10,119.62

Schedule Of Changes Worksheet

Beginning Fund Balance	11,677.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,650.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,119.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	15,208.27	(5)



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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	2012 Value	2013 Value
1111 District Levy - Real Property	26,354.07	29,597.78
1112 District Levy - Personal Property	1,224.39	3,085.79
1113 District Levy - Heavy Motor Vehicles	173.83	145.82
1114 District Levy - Pers Prop/Mobile Homes	121.61	95.56
1130 Tax Title and Property Sales	14.98	0.00
1190 Penalties and Interest on Taxes	114.01	99.54
1510 Interest Earnings	686.36	592.31
3460 Montana Oil and Gas Tax	25,000.00	24,963.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,689.25	58,580.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	22,419.14	39,027.84
7XX Property and Equipment Acquisition	6,387.92	5,256.66
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	25,288.39	38,604.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	54,095.45	82,888.95

Schedule Of Changes Worksheet

Beginning Fund Balance	139,705.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,580.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,888.95	(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)	115,396.15	(5)



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**** Recalculated ****

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	2012 Value	2013 Value
1510 Interest Earnings	104.51	448.78
1700 Student Extracurricular Activity Receipts	218,338.75	234,985.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	218,443.26	235,434.21

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	219,139.69	225,784.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	219,139.69	225,784.50

Schedule Of Changes Worksheet

Beginning Fund Balance	102,436.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	235,434.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	225,784.50	(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)	112,086.11	(5)



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**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	20,181.60	21,512.10
XX	39X 1XXX 112	Certified Teacher Staff Salaries	87,593.34	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	263,089.88	382,318.58
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,745.33	1,947.46
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	58,263.82	64,398.45
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	54,743.77	42,263.06
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,516.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,516.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,505.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,104.20
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	42,790.50
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 FY2015 Maximum Budget: 88%



Trustees' Financial Summary

FY2012-13

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

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	30,039.00	0.00	0.00	0.00	
280	1XXX	2XX	8,992.70	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	365.67	0.00	0.00	0.00	
280	1XXX	6XX	1,246.41	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	2,146.72	0.00	0.00	0.00	
Totals			42,790.50	0.00	0.00	0.00	42,790.50

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 FY13.



Trustees' Financial Summary

FY2012-13

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	120,400.00	0.00	0.00	0.00	120,400.00
Land Improvements	137,008.76	0.00	30,175.00	0.00	167,183.76
Buildings	1,803,027.01	0.00	0.00	0.00	1,803,027.01
Machinery and Equipment	952,265.60	10,855.00	25,753.45	11,100.00	977,774.05
Totals at Historical Cost	3,012,701.37	10,855.00	55,928.45	11,100.00	3,068,384.82
Less Accumulated Depreciation For:					
Improvement Accum	40,978.15	0.00	6,789.87	0.00	47,768.02
Building Accum	884,578.04	0.00	32,084.93	0.00	916,662.97
Machinery and Equipment Accum	474,322.08	0.00	75,488.07	4,995.00	544,815.15
Total Accumulated Depreciation	1,399,878.27	0.00	114,362.87	4,995.00	1,509,246.14
Governmental Activities, Capital Assets, net	1,612,823.10	10,855.00	-58,434.42	6,105.00	1,559,138.68

* 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 FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	35,550.13	0.00	0.00
School Administration (24XX)	5,064.14	0.00	0.00
Financial Administration (25XX)	1,853.65	0.00	0.00
Operations and Maintenance (26XX)	3,991.43	0.00	0.00
Transportation (27XX)	58,360.86	0.00	0.00
Extracurricular (34XX, 35XX)	9,542.66	0.00	0.00
Total Depreciation for FY2013	114,362.87	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2012-13

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**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	94,672.48	4,043.70	0.00	0.00	98,716.18	0.00	98,716.18
Other Post Employment Benefits	54,968.50	15,156.00	0.00	0.00	70,124.50	0.00	70,124.50
Total Governmental Activity							
Long-Term Liabilities	149,640.98	19,199.70	0.00	0.00	168,840.68	0.00	168,840.68

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.