



# Trustees' Financial Summary

FY2004-05

Submit ID: 0511-84710895

26 Liberty County

0511 Chester H S

### Due Dates:

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

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

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

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

## Certification

**Business Manager/Clerk**

Phone #:

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

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

**Chair, Board of Trustees**

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

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

**County Superintendent** Rachel Ghekiere

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

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

## Software

Accounting Package: Foxie Lady

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
001	Vo Ed State All Prgms	STATE	00-81-2605-07-	State
003	SPORTS OFFICIALS	LOCAL	LOCAL	LOCAL
004	Vo Ed Carl Perkins Basic Grant	FEDERAL	2605118105BG	84.048A
005	Accelerated LGST	STATE	LOCAL	State
111	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A020774	84.358A



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	123,349.77	34,496.72	59,300.90	10,144.01
02	Taxes Receivable - Real and Personal (120-149)	41,037.58	5,224.28	1,944.32	
03	Taxes Receivable - Protested (150-159)	4,334.66	1,037.02	730.38	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>168,722.01</b>	<b>40,758.02</b>	<b>61,975.60</b>	<b>10,144.01</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	45,372.24	6,261.30	2,674.70	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>45,372.24</b>	<b>6,261.30</b>	<b>2,674.70</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	123,349.77	34,496.72	59,300.90	10,144.01
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>123,349.77</b>	<b>34,496.72</b>	<b>59,300.90</b>	<b>10,144.01</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>168,722.01</b>	<b>40,758.02</b>	<b>61,975.60</b>	<b>10,144.01</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		37,422.58	44,348.49	3,826.01
02	Taxes Receivable - Real and Personal (120-149)				441.77
03	Taxes Receivable - Protested (150-159)				83.10
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		37,422.58	44,348.49	4,350.88
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				524.87
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				524.87
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,534.75	
48	Fund Balance for Budget (961-970)		37,422.58	42,813.74	3,826.01
52	<b>TOTAL FUND BALANCE/EQUITY</b>		37,422.58	44,348.49	3,826.01
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		37,422.58	44,348.49	4,350.88



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,782.47		5,546.01	1,229.45
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,782.47</b>		<b>5,546.01</b>	<b>1,229.45</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,782.47		5,546.01	1,229.45
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,782.47</b>		<b>5,546.01</b>	<b>1,229.45</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,782.47</b>		<b>5,546.01</b>	<b>1,229.45</b>



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,562.83	13.92		1,608.26
02	Taxes Receivable - Real and Personal (120-149)	869.83			231.90
03	Taxes Receivable - Protested (150-159)	389.72			113.10
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>7,822.38</b>	<b>13.92</b>		<b>1,953.26</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,259.55			345.00
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1,259.55</b>			<b>345.00</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	6,562.83	13.92		1,608.26
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,562.83</b>	<b>13.92</b>		<b>1,608.26</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>7,822.38</b>	<b>13.92</b>		<b>1,953.26</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,359.68	9,409.42		
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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,359.68	9,409.42		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6,359.68	9,409.42		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,359.68	9,409.42		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,359.68	9,409.42		





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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			79,959.51	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			79,959.51	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			79,959.51	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			79,959.51	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	104,338.18	125,455.23		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	104,338.18	125,455.23		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	104,338.18	125,455.23		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	104,338.18	125,455.23		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	104,338.18	125,455.23		



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



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



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## 01 - General Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	222,327.80	136,225.55
1112 District Levy - Personal Property	5,718.91	32,123.60
1113 District Levy - Heavy Motor Vehicles	36.59	28.28
1114 District Levy - Pers Prop/Mobile Homes	1,450.55	851.92
1190 Penalties and Interest on Taxes	1,177.74	958.36
1510 Interest Earnings	2,024.20	5,375.80
1900 Other Revenue from Local Sources	5.68	38.96
3110 Direct State Aid	307,423.58	306,665.47
3115 State Spec Ed Allowable Cost Pymt to Districts	11,277.19	11,279.55
3120 State Guaranteed Tax Base Aid	28,687.40	8,204.91
3440 State HB20/SB417 Prop Tax Reimb	9,207.78	9,037.06
3444 State School Block Grant	70,470.98	71,006.56
3445 State Combined Fund School Block Grant	279.55	281.67
3460 Montana Oil and Gas Tax	137,404.97	102,581.90
6100 Material Prior Period Revenue Adjustments	0.00	2,528.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>797,492.92</b>	<b>687,187.67</b>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	173,781.45	234,748.16
2XX Personal Services - Employee Benefits	33,076.62	35,330.42
3XX Purchased Professional and Technical Services	0.00	99.00
4XX Purchased Property Services	702.40	256.25
5XX Other Purchased Services	6,672.97	6,225.29
6XX Supplies and Materials	22,945.48	10,657.93
21XX Support Services - Students		
1XX Personal Services - Salaries	17,012.38	16,208.52
2XX Personal Services - Employee Benefits	2,669.02	2,372.82
5XX Other Purchased Services	30.00	.00
6XX Supplies and Materials	156.24	293.24
222X Educational Media Services		
1XX Personal Services - Salaries	21,925.63	22,173.01
2XX Personal Services - Employee Benefits	1,514.86	1,553.01
4XX Purchased Property Services	0.00	47.65
6XX Supplies and Materials	5,410.18	19,272.29
23XX Support Services - General Administration		
1XX Personal Services - Salaries	34,117.92	36,417.15



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## 01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	4,948.11	4897.63
		3XX	Purchased Professional and Technical Services	9,663.97	8891.14
		5XX	Other Purchased Services	18,403.77	17972.69
		6XX	Supplies and Materials	7,111.75	19054.30
		8XX	Other Expenditures	5,815.24	1625.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	22,938.48	25398.48
		2XX	Personal Services - Employee Benefits	4,893.09	4887.69
		5XX	Other Purchased Services	428.94	.00
		6XX	Supplies and Materials	1,200.15	1118.46
		8XX	Other Expenditures	0.00	182.50
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	10,509.36	10509.36
		2XX	Personal Services - Employee Benefits	4,860.59	4775.29
		5XX	Other Purchased Services	133.46	80.00
		6XX	Supplies and Materials	855.50	107.40
		810	Dues and Fees	37.50	.00
		8XX	Other Expenditures	0.00	75.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	49,097.80	49944.01
		2XX	Personal Services - Employee Benefits	10,018.27	10554.05
		3XX	Purchased Professional and Technical Services	460.75	746.75
		4XX	Purchased Property Services	80,682.64	57729.99
		5XX	Other Purchased Services	22.50	.00
		6XX	Supplies and Materials	11,878.51	8392.42
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	18,348.24	19743.20
		2XX	Personal Services - Employee Benefits	3,617.49	3680.13
		6XX	Supplies and Materials	195.60	18.51
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,214.43	1240.50
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	1,546.59	4033.44
		2XX	Personal Services - Employee Benefits	239.98	593.83
		5XX	Other Purchased Services	170.80	150.00





# Trustees' Financial Summary

FY2004-05

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## 01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	37,273.42	.00
		2XX	Personal Services - Employee Benefits	10,112.14	.00
		4XX	Purchased Property Services	41.00	.00
		6XX	Supplies and Materials	5,746.41	.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	1,484.97	2268.57
		6XX	Supplies and Materials	320.63	308.18
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	13,066.46	13195.48
		2XX	Personal Services - Employee Benefits	150.69	187.27
		6XX	Supplies and Materials	1,000.00	1000.00
		810	Dues and Fees	1,350.00	.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	50,274.77	48207.59
		2XX	Personal Services - Employee Benefits	543.80	521.47
		5XX	Other Purchased Services	1,304.80	1025.83
		6XX	Supplies and Materials	9,666.81	4401.55
		810	Dues and Fees	1,800.00	.00
910	Food Services				
	31XX	Food Services			
		4XX	Purchased Property Services	0.00	39.73
		6XX	Supplies and Materials	6,799.10	8094.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>730,243.66</u>	<u>703,961.38</u>



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## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					182,432.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					687,187.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					703,961.38	(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	42,308.67	(4b)	-42,308.67	
					-42,308.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					123,349.77	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	31,742.19	31,641.88
1112	District Levy - Personal Property	804.11	7,461.65
1113	District Levy - Heavy Motor Vehicles	8.50	8.21
1114	District Levy - Pers Prop/Mobile Homes	193.39	152.63
1190	Penalties and Interest on Taxes	214.20	149.66
1510	Interest Earnings	192.63	379.18
2220	County On-Schedule Trans Reimb	22,718.19	20,667.23
3210	State On-Schedule Trans Reimb	20,577.73	20,563.41
3440	State HB20/SB417 Prop Tax Reimb	1,262.27	1,284.33
3444	State School Block Grant	4,542.99	4,577.52
3460	Montana Oil and Gas Tax	18,505.87	21,740.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>100,762.07</u>	<u>108,625.87</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	6,564.96	6875.04
2XX	Personal Services - Employee Benefits	23.99	32.11
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,503.16	3503.16
2XX	Personal Services - Employee Benefits	12.80	16.37
27XX	Student Transportation Services		
5XX	Other Purchased Services	93,359.90	93027.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>103,464.81</u>	<u>103,454.20</u>



# Trustees' Financial Summary

FY2004-05

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						29,325.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						108,625.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						103,454.20	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						34,496.72	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	3,181.66	21,102.52
1112 District Levy - Personal Property	114.81	5,055.57
1113 District Levy - Heavy Motor Vehicles	0.19	0.00
1114 District Levy - Pers Prop/Mobile Homes	42.18	63.93
1190 Penalties and Interest on Taxes	32.61	38.47
1510 Interest Earnings	940.98	1,345.29
3440 State HB20/SB417 Prop Tax Reimb	357.78	364.21
3460 Montana Oil and Gas Tax	3,669.08	12,790.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>8,339.29</b>	<b>40,760.63</b>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	83451.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>83,451.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	101,991.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,760.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	83,451.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	59,300.90	(5)



# Trustees' Financial Summary

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## 12 - School Food Services Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	127.11	201.21
1621	Lunch Sales	36,411.65	40,833.18
1623	Milk Sales	2,019.35	1,589.25
1632	Daily Adult Sales	3,843.75	2,839.55
1900	Other Revenue from Local Sources	425.15	58.88
3220	State Food Services Match	134.68	300.20
4550	Federal Child Nutrition	22,705.59	27,770.77

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

65,667.28	73,593.04
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2004 Value	2005 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	32,345.42	34,107.59
2XX Personal Services - Employee Benefits	956.43	1,294.53
6XX Supplies and Materials	39,874.35	36,282.55

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

73,176.20	71,684.67
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## Schedule of Changes Worksheet

Beginning Fund Balance					8,235.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					73,593.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					71,684.67	(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)					10,144.01	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	436.38	890.90
2240	County Retirement Distribution	73,125.19	72,515.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>73,561.57</u>	<u>73,406.11</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	31,046.66	34685.74
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,524.07	2478.36
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	3,322.62	3368.18
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	6,466.41	6957.08
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	3,498.88	3883.34
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,042.56	2048.29
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	6,633.59	6889.20
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,581.00	2549.28
360	State Gifted & Talented Reimbursement		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	229.82	616.82
610	Adult Continuing Education Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	125.22	200.40
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	1,704.83	1508.44



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	6,131.91	6168.06
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	4,165.90	5119.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>70,473.47</u>	<u>76,473.03</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					40,489.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					73,406.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					76,473.03	(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)					37,422.58	(5)





# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
<b>001 Vo Ed State All Prgms</b>	
1900 Other Revenue from Local Sources	726.12
3900 State Career & Technical Ed Entitlement	1,080.00
6100 Material Prior Period Revenue Adjustments	248.35
	2,054.47
<b>001 Subtotal</b>	
<b>003 SPORTS OFFICIALS</b>	
1970 Services Provided Other Funds	1,449.23
<b>004 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,144.00
<b>005 Accelerated LGST</b>	
1510 Interest Earnings	1,087.83
<b>111 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,570.00
	35,305.53

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

PRC Program Function Object	2005 Value
<b>001 Vo Ed State All Prgms</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/ 1XXX Instruction 5XX Other Purchased Services	564.05
<b>003 SPORTS OFFICIALS</b>	
720 School Sponsored Athletics 35XX Extracurricular - Athletics 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	1420.00 29.23
	1,449.23
<b>003 Subtotal</b>	
<b>004 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant 1XXX Instruction 6XX Supplies and Materials	7144.00



# Trustees' Financial Summary

FY2004-05

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>005 Accelerated LGST</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2058.70
<b>111 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	23570.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00
	34,785.98

### Schedule of Changes Worksheet

Beginning Fund Balance	42,294.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,305.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,785.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	1,534.75	
Less Last Year	0.00	(4b)
	1,534.75	
	1,534.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,348.49	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Vo Ed State All Prgms	2,054.47	564.05	1,490.42
003 SPORTS OFFICIALS	1,449.23	1,449.23	0.00
004 Vo Ed Carl Perkins Basic Grant	7,144.00	7,144.00	0.00
005 Accelerated LGST	1,087.83	2,058.70	-970.87
111 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	23,570.00	23,570.00	0.00
<b>Total</b>	35,305.53	34,785.98	519.55



# Trustees' Financial Summary

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## 17 - Adult Education Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	3,233.49	2,606.77
1112 District Levy - Personal Property	92.01	604.71
1113 District Levy - Heavy Motor Vehicles	0.38	0.23
1114 District Levy - Pers Prop/Mobile Homes	26.39	14.08
1190 Penalties and Interest on Taxes	22.58	15.37
1510 Interest Earnings	48.11	88.11
1900 Other Revenue from Local Sources	0.00	5.50
3440 State HB20/SB417 Prop Tax Reimb	173.83	164.03
3460 Montana Oil and Gas Tax	2,416.00	1,823.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,012.79</b>	<b>5,321.88</b>

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

PRC Program Function Object	2004 Value	2005 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	5,033.75	4825.00
2XX Personal Services - Employee Benefits	36.54	16.74
5XX Other Purchased Services	343.16	.00
6XX Supplies and Materials	497.34	100.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>5,910.79</b>	<b>4,941.74</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	3,445.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,321.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,941.74	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	3,826.01	(5)



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

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

PRC Revenue		2004 Value	2005 Value
1311	Driver's Education Fees	0.00	1,050.00
1510	Interest Earnings	53.90	108.50
1982	Summer Session - Driver's Education Fees	1,210.00	0.00
3260	State Driver's Education Reimbursement	1,694.07	1,925.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,957.97</u>	<u>3,084.39</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	2,744.80	2642.60
2XX	Personal Services - Employee Benefits	10.88	12.81
5XX	Other Purchased Services	117.70	253.96
6XX	Supplies and Materials	546.87	238.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>3,420.25</u>	<u>3,147.40</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				3,845.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,084.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,147.40	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				3,782.47	(5)



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## 20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	16.10	54.61
1915 Dormitory Charges	4,655.00	8,125.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,671.10	8,179.61

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	563.68	524.51
2XX Personal Services - Employee Benefits	21.67	22.20
4XX Purchased Property Services	4,691.51	2376.88
6XX Supplies and Materials	1,789.93	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,066.79	2,923.59

## Schedule of Changes Worksheet

Beginning Fund Balance	289.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,179.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,923.59	(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)	5,546.01	(5)



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	36.41	58.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	36.41	58.94

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	333.86	.00
2XX Personal Services - Employee Benefits	1.24	.00
25XX Support Services - Business		
1XX Personal Services - Salaries	242.32	.00
2XX Personal Services - Employee Benefits	35.35	.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	977.44	.00
2XX Personal Services - Employee Benefits	142.61	.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	1906.50
2XX Personal Services - Employee Benefits	0.00	9.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,732.82	1,915.74



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						3,086.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						58.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,915.74	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,229.45	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0511-84710895

**26 Liberty County  
0511 Chester H S**

## 28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	13,688.35	11,623.29
1112 District Levy - Personal Property	263.40	2,829.64
1113 District Levy - Heavy Motor Vehicles	0.94	0.00
1114 District Levy - Pers Prop/Mobile Homes	30.09	60.05
1190 Penalties and Interest on Taxes	9.62	52.81
1510 Interest Earnings	32.29	135.53
3281 State Technology Aid	0.00	2,858.40
3460 Montana Oil and Gas Tax	3,762.51	8,508.54
4650 Federal Miscellaneous Grants from OPI	1,597.24	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>19,384.44</b>	<b>26,068.26</b>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	1,167.75	5354.62
4XX Purchased Property Services	1,459.00	2358.22
5XX Other Purchased Services	0.00	937.20
6XX Supplies and Materials	11,221.68	13735.01
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	1329.40
2XX Personal Services - Employee Benefits	0.00	196.27
23XX Support Services - General Administration		
6XX Supplies and Materials	1,134.08	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>14,982.51</b>	<b>23,910.72</b>





# Trustees' Financial Summary

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28 - Technology Fund

## Schedule of Changes Worksheet

Beginning Fund Balance						8,505.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						26,068.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						23,910.72	(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	4,100.00	(4b)		-4,100.00	
						-4,100.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,562.83	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	1.03	0.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1.03	0.26

### Schedule of Changes Worksheet

Beginning Fund Balance	13.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	13.92	(5)



# Trustees' Financial Summary

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## 50 - Debt Service Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	0.00	3,222.39
1112 District Levy - Personal Property	0.00	778.11
1114 District Levy - Pers Prop/Mobile Homes	0.00	8.65
1190 Penalties and Interest on Taxes	0.00	3.63
1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-1.65
3460 Montana Oil and Gas Tax	0.00	1,922.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>0.00</b>	<b>5,933.15</b>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
830 Special Assessments	0.00	4324.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>4,324.89</b>

## Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,933.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,324.89	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,608.26	(5)



# Trustees' Financial Summary

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## 60 - Building Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	0.00	13.21
5200 Sale or Compensation for Loss of Assets	0.00	6,346.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	6,359.68

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,359.68	(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)	6,359.68	(5)



# Trustees' Financial Summary

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## 61 - Building Reserve Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	230.20	226.98
3440 State HB20/SB417 Prop Tax Reimb	180.12	288.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	410.32	515.22

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	12,280.63	11,917.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,280.63	11,917.95

## Schedule of Changes Worksheet

Beginning Fund Balance	20,812.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	515.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,917.95	(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)	9,409.42	(5)



# Trustees' Financial Summary

FY2004-05

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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2004 Value	2005 Value
1XXX Revenues from Student Activities	95,857.85	88,636.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	95,857.85	88,636.89

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

PRC Program Function Object	2004 Value	2005 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	97,516.88	78603.39
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	97,516.88	78,603.39

## Schedule of Changes Worksheet

Beginning Fund Balance	69,926.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	88,636.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,603.39	(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)	79,959.51	(5)



# Trustees' Financial Summary

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Fund	Account	Description	2004 Value	2005 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	16,065.48
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	37,050.05
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	237,215.27
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	7,637.11
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	436.12
XX	XXX 26XX	41X Energy Utility Services	33,967.52	35,638.88
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	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,279.55
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,279.55

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,759.27
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	16,242.36
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	24,682.34
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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





# Trustees' Financial Summary

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	19,743.20	0.00	0.00	0.00	
280	1XXX	2XX	3,680.13	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	18.51	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	1,240.50	0.00	0.00	0.00	
<b>Totals</b>			24,682.34	0.00	0.00	0.00	24,682.34



# Trustees' Financial Summary

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

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



# Trustees' Financial Summary

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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	70,595.00	0.00	0.00	70,595.00
Buildings	151,097.36	0.00	0.00	151,097.36
Machinery And Equipment	151,585.10	81,795.00	71,015.00	162,365.10
Totals at historical cost	373,277.46	81,795.00	71,015.00	384,057.46
Governmental activities, capital assets, net	373,277.46	81,795.00	71,015.00	384,057.46

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

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

<b>Depreciation by Function for FY2005</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Instruction (1XXX)	1,000.00	0.00
General Administration (23XX)	3,743.46	0.00
Operations and Maintenance (26XX)	1,317.37	0.00
Transportation (27XX)	29,064.63	0.00
Unallocated	273.33	0.00
Total Depreciation for FY2005	35,398.79	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
<b>Governmental Activities *</b>							
Compensated Absences	15,321.11	0.00	0.00	14,191.48	1,129.63	1,129.63	0.00
Special Improvements (SIDs)	30,995.74	0.00	3,126.83	0.00	27,868.91	3,126.83	24,742.08
Total Governmental Activity							
Long-Term Liabilities	46,316.85	0.00	3,126.83	14,191.48	28,998.54	4,256.46	24,742.08

\* 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.