



Trustees' Financial Summary

FY2005-06

Submit ID: 1236-15474578

26 Liberty County

1236 Chester-Joplin-Inverness El

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 not later than the 2nd Monday in September (MCA 20-9-211 & 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 for state and federal programs.*

Certification

Business Manager/Clerk Steve Hamel

Phone #: (406) 759-5108

(Signature)

(Date)

Chair, Board of Trustees Glenn Wolfe

(Signature)

(Date)

County Superintendent Rachel Ghekiere

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY06 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 #
002	Title I Improving Basic Programs	FEDERAL	2605103105	84.010A
003	Title IV Safe and Drug-Free Schools	FEDERAL	2605101605	84.186A
004	Title IV Safe and Drug-Free Schools	FEDERAL	2605101605	84.186A
005	Accelerated LGST	LOCAL		
010	Title II Part A	FEDERAL	2605101405	84.367
011	Title II, Part D, Ed Technology	FEDERAL	2605106005	84.318
012	Title V Part A	FEDERAL	2605103905	84.298
050	street maintenance	LOCAL		
052	Joplin Building Debt	LOCAL		
202	Title II Part A	FEDERAL	2612361406	84.367
203	Title II, Part D, Ed Technology	FEDERAL	2312366006	84.318
205	Title V Part A	FEDERAL	2612363906	84.298
277	Bear Paw Special Education Grant	LOCAL		
295	Title I Improving Basic Programs	FEDERAL	2605083105	84.010A
296	Title II Part A	FEDERAL	2605081405	84.367
329	Tobacco Use Prevention Grant	STATE	2612360906	
531	Title II, Part D, Ed Technology	FEDERAL	2605106005	84.318
555	State OTO Energy Cost Relief and Transportation	STATE	OTO-2007	State
561	Title I Improving Basic Programs	FEDERAL	2612363106	84.010A
564	Title IV Safe and Drug-Free Schools	FEDERAL	2612360606	84.186A
777	Aggregate Reim/Indirects	LOCAL		Local



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	209,739.58	44,994.58	237.57	19,042.89
02	Taxes Receivable - Real and Personal (120-149)	37,257.16	3,161.62	1.53	
03	Taxes Receivable - Protested (150-159)	31,223.42	2,870.77		
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)				
20	TOTAL ASSETS AND OTHER DEBITS	278,220.16	51,026.97	239.10	19,042.89
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	68,480.58	6,032.39	1.53	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	68,480.58	6,032.39	1.53	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	24,999.33			
48	Fund Balance for Budget (961-970)	184,740.25	44,994.58	237.57	19,042.89
52	TOTAL FUND BALANCE/EQUITY	209,739.58	44,994.58	237.57	19,042.89
53	TOTAL LIABILITIES AND FUND BALANCE	278,220.16	51,026.97	239.10	19,042.89



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		63,330.23	75,103.71	
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		63,330.23	75,103.71	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		63,330.23	75,103.71	
52	TOTAL FUND BALANCE/EQUITY		63,330.23	75,103.71	
53	TOTAL LIABILITIES AND FUND BALANCE		63,330.23	75,103.71	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,962.15	354.41
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			5,962.15	354.41
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			5,962.15	354.41
52	TOTAL FUND BALANCE/EQUITY			5,962.15	354.41
53	TOTAL LIABILITIES AND FUND BALANCE			5,962.15	354.41



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,909.95	10.75		6,303.53
02	Taxes Receivable - Real and Personal (120-149)	1,025.40			1,673.08
03	Taxes Receivable - Protested (150-159)	974.94			574.84
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	14,910.29	10.75		8,551.45
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,000.34			2,247.92
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,000.34			2,247.92
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	12,909.95	10.75		6,303.53
52	TOTAL FUND BALANCE/EQUITY	12,909.95	10.75		6,303.53
53	TOTAL LIABILITIES AND FUND BALANCE	14,910.29	10.75		8,551.45



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,972.56	15,221.61		
02	Taxes Receivable - Real and Personal (120-149)		287.58		
03	Taxes Receivable - Protested (150-159)		558.68		
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	21,972.56	16,067.87		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		846.28		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		846.28		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	21,972.56	15,221.59		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	21,972.56	15,221.59		
53	TOTAL LIABILITIES AND FUND BALANCE	21,972.56	16,067.87		



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	90,570.41	114,536.62		
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	90,570.41	114,536.62		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	90,570.41	114,536.62		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	90,570.41	114,536.62		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	90,570.41	114,536.62		



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



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



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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	462,022.56	465,934.93
1112 District Levy - Personal Property	84,169.67	43,041.68
1113 District Levy - Heavy Motor Vehicles	3,384.57	36.60
1114 District Levy - Pers Prop/Mobile Homes	2,053.30	1,636.04
1118 District Levy - Dept of Rev Tax Audit Receipts	0.00	11,862.98
1190 Penalties and Interest on Taxes	2,572.05	2,978.60
1510 Interest Earnings	4,151.14	7,173.75
1530 Net Increase (Decrease) in the Fair Value of Investments	-95.91	0.00
1900 Other Revenue from Local Sources	1,777.29	0.00
3110 Direct State Aid	536,808.59	586,152.16
3115 State Spec Ed Allowable Cost Pymt to Districts	37,207.86	37,114.57
3120 State Guaranteed Tax Base Aid	51,432.45	17,690.88
3440 State HB20/SB417 Prop Tax Reimb	14,775.71	9,251.28
3444 State School Block Grant	120,318.59	121,233.01
3445 State Combined Fund School Block Grant	0.00	214.47
3460 Montana Oil and Gas Tax	74,518.24	126,154.46
6100 Material Prior Period Revenue Adjustments	764.95	-674.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,395,861.06	1,429,801.08

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	689,637.81	552,558.99
2XX Personal Services - Employee Benefits	121,460.99	98,160.68
3XX Purchased Professional and Technical Services	1,317.49	6,181.46
4XX Purchased Property Services	47.65	1,569.00
5XX Other Purchased Services	3,982.22	3,559.40
6XX Supplies and Materials	12,219.81	112,194.27
8XX Other Expenditures	1,025.14	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	16,208.64	19,889.60
2XX Personal Services - Employee Benefits	2,372.82	3,035.52
6XX Supplies and Materials	1,334.24	1,440.85
222X Educational Media Services		
1XX Personal Services - Salaries	23,855.99	29,020.24
2XX Personal Services - Employee Benefits	1,561.17	3,728.15
5XX Other Purchased Services	72.90	275.46
6XX Supplies and Materials	3,365.69	8,294.28



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
23XX	Support Services - General Administration				
	1XX	Personal Services - Salaries		38,028.14	54,530.83
	2XX	Personal Services - Employee Benefits		4,904.04	10,594.39
	3XX	Purchased Professional and Technical Services		5,201.13	11,802.01
	4XX	Purchased Property Services		540.00	0.00
	5XX	Other Purchased Services		18,406.01	27,288.61
	6XX	Supplies and Materials		20,165.41	12,576.73
	810	Dues and Fees		0.00	339.50
	8XX	Other Expenditures		1,625.00	0.00
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		58,525.56	30,032.17
	2XX	Personal Services - Employee Benefits		4,887.69	5,241.25
	4XX	Purchased Property Services		60.90	0.00
	5XX	Other Purchased Services		917.90	931.61
	6XX	Supplies and Materials		4,902.82	1,978.52
	810	Dues and Fees		0.00	192.50
	8XX	Other Expenditures		3,716.74	0.00
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		10,509.36	16,710.13
	2XX	Personal Services - Employee Benefits		4,775.29	5,161.65
	3XX	Purchased Professional and Technical Services		0.00	1,149.01
	5XX	Other Purchased Services		80.00	257.65
	6XX	Supplies and Materials		107.40	4,074.41
	810	Dues and Fees		0.00	100.00
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		65,587.60	56,830.78
	2XX	Personal Services - Employee Benefits		5,756.60	5,929.06
	3XX	Purchased Professional and Technical Services		701.75	1,112.98
	4XX	Purchased Property Services		103,485.63	157,021.43
	5XX	Other Purchased Services		9,359.94	435.38
	6XX	Supplies and Materials		17,181.34	14,551.60
4XXX	Facilities Acquisition and Construction Services				
	4XX	Purchased Property Services		537.81	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	57,057.66	70,054.92
		2XX	Personal Services - Employee Benefits	9,583.32	12,488.42
		5XX	Other Purchased Services	455.91	180.00
		6XX	Supplies and Materials	1,192.83	1,393.26
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,135.34	3,433.00



Trustees' Financial Summary

FY2005-06

Submit ID: 1236-15474578

26 Liberty County

1236 Chester-Joplin-Inverness El

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	62XX		Resources Transferred to Other School Districts or Cooper		
360	State Gifted & Talented Reimbursement				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	4,033.44	2,209.89
		2XX	Personal Services - Employee Benefits	592.62	335.96
710	School Sponsored Extracurricular Activities				
	27XX		Student Transportation Services		
		4XX	Purchased Property Services	1,217.44	2,178.91
		6XX	Supplies and Materials	148.52	765.43
	34XX		Extracurricular - Activities		
		1XX	Personal Services - Salaries	6,327.36	1,362.40
		2XX	Personal Services - Employee Benefits	90.90	100.75
		5XX	Other Purchased Services	3,307.63	375.00
		6XX	Supplies and Materials	2,191.86	498.38
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	13,909.93	13,056.23
		2XX	Personal Services - Employee Benefits	167.61	226.59
		5XX	Other Purchased Services	365.00	695.00
		6XX	Supplies and Materials	2,068.81	7,711.89
910	Food Services				
	31XX		Food Services		
		1XX	Personal Services - Salaries	12,612.68	1,777.00
		2XX	Personal Services - Employee Benefits	0.00	193.86
		5XX	Other Purchased Services	4,938.70	0.00
		6XX	Supplies and Materials	8,534.69	11,448.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,390,358.87</u>	<u>1,389,235.00</u>



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26 Liberty County

1236 Chester-Joplin-Inverness El

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						144,174.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,429,801.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,389,235.00	(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	24,999.33	Less Last Year	0.00	(4b)		24,999.33	
						24,999.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						209,739.58	(5)



Trustees' Financial Summary

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26 Liberty County
1236 Chester-Joplin-Inverness El

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	58,532.56	34,659.42
1112 District Levy - Personal Property	10,979.11	3,317.99
1113 District Levy - Heavy Motor Vehicles	387.56	2.58
1114 District Levy - Pers Prop/Mobile Homes	249.37	153.28
1190 Penalties and Interest on Taxes	288.12	330.45
1510 Interest Earnings	284.92	1,095.26
1530 Net Increase (Decrease) in the Fair Value of Investments	-138.22	0.00
2220 County On-Schedule Trans Reimb	38,262.70	40,846.08
3210 State On-Schedule Trans Reimb	37,599.35	38,534.03
3440 State HB20/SB417 Prop Tax Reimb	2,246.53	1,384.11
3444 State School Block Grant	6,535.18	6,584.84
3460 Montana Oil and Gas Tax	9,632.35	13,881.46
5700 Resources Transferred from Other School Districts or Cooperatives	8,200.00	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	173,059.53	140,789.50
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	6,875.04	1,437.70
2XX Personal Services - Employee Benefits	34.13	96.07
24XX Support Services - School Administration		
1XX Personal Services - Salaries	3,857.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	3,503.16	790.12
2XX Personal Services - Employee Benefits	16.37	67.10
27XX Student Transportation Services		
4XX Purchased Property Services	112.75	0.00
5XX Other Purchased Services	143,075.05	126,029.80
6XX Supplies and Materials	4,867.28	2,888.44

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	162,340.78	131,309.23
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Trustees' Financial Summary

FY2005-06

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26 Liberty County

1236 Chester-Joplin-Inverness El

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						35,514.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						140,789.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						131,309.23	(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)						44,994.58	(5)



Trustees' Financial Summary

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26 Liberty County
1236 Chester-Joplin-Inverness El

11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	52.69	2.98
1190	Penalties and Interest on Taxes	5.14	8.95
1510	Interest Earnings	899.93	164.09
3440	State HB20/SB417 Prop Tax Reimb	65.15	0.00
5200	Sale or Compensation for Loss of Assets	4,100.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,122.91</u>	<u>176.02</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
6XX	Supplies and Materials	0.00	307.13
7XX	Property and Equipment Acquisition	0.00	8,000.00
999	Undistributed		
62XX	Resources Transferred to Other School Districts or Cooper		
920	Resources Transferred to Other School Districts or Cooper	49,200.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>49,200.00</u>	<u>8,307.13</u>

Schedule of Changes Worksheet

Beginning Fund Balance		8,368.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		176.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		8,307.13	(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)		237.57	(5)



Trustees' Financial Summary

FY2005-06

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26 Liberty County

1236 Chester-Joplin-Inverness El

12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	52.78	478.18
1611 National School Lunch Program	4,844.54	0.00
3220 State Food Services Match	30.74	0.00
4550 Federal Child Nutrition	2,298.37	22,386.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,226.43	22,864.63

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
5XX Other Purchased Services	3,108.68	0.00
6XX Supplies and Materials	0.00	8,585.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,108.68	8,585.83

Schedule of Changes Worksheet

Beginning Fund Balance	4,764.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,864.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,585.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,042.89	(5)



Trustees' Financial Summary

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26 Liberty County

1236 Chester-Joplin-Inverness El

14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	1,571.53	1,937.37
2240	County Retirement Distribution	132,782.28	120,973.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>134,353.81</u>	<u>122,910.48</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	101,573.67	77,655.67
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,181.26	2,882.81
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	3,541.63	4,109.08
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	6,748.10	7,086.86
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	6,298.70	4,313.90
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	1,895.50	2,128.50
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	8,217.09	7,380.89
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	7,394.77	10,029.56
360	State Gifted & Talented Reimbursement		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	616.82	445.49
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	597.85	140.93
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	1,277.64	1,004.98



Trustees' Financial Summary

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26 Liberty County

1236 Chester-Joplin-Inverness El

14 - Retirement Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,117.67	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	142,460.70	117,178.67

Schedule of Changes Worksheet

Beginning Fund Balance	57,598.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	122,910.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	117,178.67	(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)	63,330.23	(5)



Trustees' Financial Summary

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26 Liberty County

1236 Chester-Joplin-Inverness El

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
002 Title I Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-5,409.70
004 Title IV Safe and Drug-Free Schools	
6100 Material Prior Period Revenue Adjustments	-123.00
005 Accelerated LGST	
1510 Interest Earnings	2,927.13
011 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,033.80
202 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	35,508.00
203 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	4,091.00
205 Title V Part A	
4350 Title V, Part A, Innovative Programs	2,186.00
277 Bear Paw Special Education Grant	
5700 Resources Transferred from Other School Districts or Cooperatives	25,387.96
295 Title I Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-2,192.00
296 Title II Part A	
6100 Material Prior Period Revenue Adjustments	-2,600.00
329 Tobacco Use Prevention Grant	
3290 State - Other State Grants	1,420.79
555 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	3,196.80
561 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	96,195.00
564 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	5,634.00
777 Aggregate Reim/Indirects	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	4,697.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	172,952.82

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

PRC Program Function Object	2006 Value
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Trustees' Financial Summary

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26 Liberty County

1236 Chester-Joplin-Inverness El

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
002 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	40.64
003 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	2,691.32
005 Accelerated LGST	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	120.00
010 Title II Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	17,760.75
2XX Personal Services - Employee Benefits	5,920.25
	23,681.00
010 Subtotal	
012 Title V Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,348.00
202 Title II Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	17,451.29
6XX Supplies and Materials	5,817.10
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	5,200.00
5XX Other Purchased Services	1,719.91
6XX Supplies and Materials	227.85
	30,416.15
202 Subtotal	



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1236 Chester-Joplin-Inverness El

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
203 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	1,170.00
2XX Personal Services - Employee Benefits	99.88
	1,269.88
203 Subtotal	
277 Bear Paw Special Education Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	14,766.10
2XX Personal Services - Employee Benefits	3,766.00
6XX Supplies and Materials	6,855.86
	25,387.96
277 Subtotal	
329 Tobacco Use Prevention Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	1,420.79
531 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	8,500.00
2XX Personal Services - Employee Benefits	1,352.66
3XX Purchased Professional and Technical Services	12,934.01
5XX Other Purchased Services	22,307.51
6XX Supplies and Materials	833.46
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	5,886.12
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	10,720.84
	62,534.60
531 Subtotal	
561 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	57,881.83



Trustees' Financial Summary

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1236 Chester-Joplin-Inverness El

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	15,253.62
5XX Other Purchased Services	1,065.72
6XX Supplies and Materials	9,234.61
	83,435.78
561 Subtotal	
564 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
5XX Other Purchased Services	408.00
6XX Supplies and Materials	2,738.03
	3,146.03
564 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 236,492.15



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					138,643.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					172,952.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					236,492.15	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					75,103.71	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Title I Improving Basic Programs	-5,409.70	40.64	-5,450.34
003 Title IV Safe and Drug-Free Schools	0.00	2,691.32	-2,691.32
004 Title IV Safe and Drug-Free Schools	-123.00	0.00	-123.00
005 Accelerated LGST	2,927.13	120.00	2,807.13
010 Title II Part A	0.00	23,681.00	-23,681.00
011 Title II, Part D, Ed Technology	2,033.80	0.00	2,033.80
012 Title V Part A	0.00	2,348.00	-2,348.00
202 Title II Part A	35,508.00	30,416.15	5,091.85
203 Title II, Part D, Ed Technology	4,091.00	1,269.88	2,821.12
205 Title V Part A	2,186.00	0.00	2,186.00
277 Bear Paw Special Education Grant	25,387.96	25,387.96	0.00
295 Title I Improving Basic Programs	-2,192.00	0.00	-2,192.00
296 Title II Part A	-2,600.00	0.00	-2,600.00
329 Tobacco Use Prevention Grant	1,420.79	1,420.79	0.00
531 Title II, Part D, Ed Technology	0.00	62,534.60	-62,534.60
555 State OTO Energy Cost Relief and Transportation	3,196.80	0.00	3,196.80
561 Title I Improving Basic Programs	96,195.00	83,435.78	12,759.22
564 Title IV Safe and Drug-Free Schools	5,634.00	3,146.03	2,487.97
777 Aggregate Reim/Indirects	4,697.04	0.00	4,697.04
Total	<u>172,952.82</u>	<u>236,492.15</u>	<u>-63,539.33</u>



Trustees' Financial Summary

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1236 Chester-Joplin-Inverness El

18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	71.75	0.00
1510 Interest Earnings	4.55	0.00
3260 State Driver's Education Reimbursement	22.53	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	98.83	0.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	43.97	0.00
6XX Supplies and Materials	37.04	0.00
8XX Other Expenditures	61.19	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	0.00	164.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	142.20	164.49

Schedule of Changes Worksheet

Beginning Fund Balance	164.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	164.49	(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)
		(5)



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26 Liberty County
1236 Chester-Joplin-Inverness El

20 - Lease-Rental Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	55.44	166.20
1530	Net Increase (Decrease) in the Fair Value of Investments	-1.74	0.00
1915	Dormitory Charges	15,042.78	4,905.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15,096.48</u>	<u>5,071.20</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	644.76	0.00
	4XX Purchased Property Services	9,611.21	6,013.32
	6XX Supplies and Materials	17.12	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>10,273.09</u>	<u>6,013.32</u>

Schedule of Changes Worksheet

Beginning Fund Balance		6,904.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,071.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,013.32	(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)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,962.15	(5)



Trustees' Financial Summary

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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	19.54	13.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19.54	13.13

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	681.21	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	470.16	0.00
2XX Personal Services - Employee Benefits	68.74	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,220.11	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	341.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	354.41	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	11,576.61	12,778.29
1112 District Levy - Personal Property	2,856.02	1,149.87
1113 District Levy - Heavy Motor Vehicles	0.00	0.98
1114 District Levy - Pers Prop/Mobile Homes	58.93	48.80
1190 Penalties and Interest on Taxes	51.77	59.39
1510 Interest Earnings	83.89	407.12
3281 State Technology Aid	5,132.87	8,058.07
3440 State HB20/SB417 Prop Tax Reimb	0.00	243.97
3460 Montana Oil and Gas Tax	2,752.20	3,944.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,512.29	26,690.79

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	5,541.11	217.50
4XX Purchased Property Services	2,325.63	451.00
6XX Supplies and Materials	12,873.64	13,735.33
21XX Support Services - Students		
1XX Personal Services - Salaries	1,029.41	1,404.95
2XX Personal Services - Employee Benefits	156.39	53.06
23XX Support Services - General Administration		
5XX Other Purchased Services	1,124.64	847.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,050.82	16,708.84



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						2,928.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						26,690.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,708.84	(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)						12,909.95	(5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.20	0.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.20	0.64

Schedule of Changes Worksheet

Beginning Fund Balance	10.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.64	(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)	10.75	(5)



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50 - Debt Service Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	41,233.40	0.00
1112 District Levy - Personal Property	4,311.41	0.00
1113 District Levy - Heavy Motor Vehicles	686.93	0.00
1114 District Levy - Pers Prop/Mobile Homes	115.86	0.00
1190 Penalties and Interest on Taxes	217.92	0.00
1510 Interest Earnings	292.72	0.00
1530 Net Increase (Decrease) in the Fair Value of Investments	-15.88	0.00
3440 State HB20/SB417 Prop Tax Reimb	1,198.91	0.00
3445 State Combined Fund School Block Grant	212.85	0.00
3460 Montana Oil and Gas Tax	2,401.20	0.00
050 street maintenance		
1111 District Levy - Real Property	0.00	3,266.24
1112 District Levy - Personal Property	0.00	377.89
1113 District Levy - Heavy Motor Vehicles	0.00	0.41
1114 District Levy - Pers Prop/Mobile Homes	0.00	12.76
1190 Penalties and Interest on Taxes	0.00	17.55
1510 Interest Earnings	0.00	98.33
3440 State HB20/SB417 Prop Tax Reimb	0.00	56.98
3460 Montana Oil and Gas Tax	0.00	1,212.23
050 Subtotal	0.00	5,042.39
052 Joplin Building Debt		
1111 District Levy - Real Property	0.00	32,584.98
1112 District Levy - Personal Property	0.00	1,635.39
1114 District Levy - Pers Prop/Mobile Homes	0.00	80.08
1190 Penalties and Interest on Taxes	0.00	197.62
1510 Interest Earnings	0.00	536.62
3440 State HB20/SB417 Prop Tax Reimb	0.00	537.75
3460 Montana Oil and Gas Tax	0.00	4,252.22
5200 Sale or Compensation for Loss of Assets	0.00	4,248.70
052 Subtotal	0.00	44,073.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,655.32	49,115.75

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
830 Special Assessments	4,324.90	0.00



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50 - Debt Service Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	51XX	General Obligation Bonds, Special Assessments and Intere			
		840	Principal On Debt	30,750.00	0.00
		850	Interest on Debt	13,624.30	0.00
		860	Agent Fees/Issuance Costs	328.00	0.00
050	street maintenance				
1XX	Regular Education Programs - Elementary/Secondary				
	51XX	General Obligation Bonds, Special Assessments and Intere			
		830	Special Assessments	0.00	4,324.90
052	Joplin Building Debt				
1XX	Regular Education Programs - Elementary/Secondary				
	51XX	General Obligation Bonds, Special Assessments and Intere			
		840	Principal On Debt	0.00	28,900.00
		850	Interest on Debt	0.00	10,150.70
		860	Agent Fees/Issuance Costs	0.00	330.00
999	Undistributed				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	0.00	128.55
			052 Subtotal	0.00	39,509.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				49,027.20	43,834.15



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,021.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						49,115.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,834.15	(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)						6,303.53	(5)



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60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	13.21	365.70
1530 Net Increase (Decrease) in the Fair Value of Investments	-6.70	0.00
1900 Other Revenue from Local Sources	0.00	378.90
5200 Sale or Compensation for Loss of Assets	6,346.46	28,881.79
5700 Resources Transferred from Other School Districts or Cooperatives	996.23	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,349.20	29,626.39

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	14,013.50
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	994.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	994.62	14,013.50

Schedule of Changes Worksheet

Beginning Fund Balance	6,359.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,626.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,013.50	(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)	21,972.56	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	14,764.30	554.52
1112 District Levy - Personal Property	3,608.33	170.96
1114 District Levy - Pers Prop/Mobile Homes	37.57	25.76
1190 Penalties and Interest on Taxes	16.18	53.26
1510 Interest Earnings	134.73	557.01
3440 State HB20/SB417 Prop Tax Reimb	403.72	483.41
3460 Montana Oil and Gas Tax	2,809.98	3,684.93

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

21,774.81 5,529.85

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	10,176.48	5,783.41

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

10,176.48 5,783.41

Schedule of Changes Worksheet

Beginning Fund Balance	15,475.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,529.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,783.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,221.59	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	209.26	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	209.26	0.00

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

PRC Program Function Object	2005 Value	2006 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	184.50	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	0.00	10,288.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	184.50	10,288.05

Schedule of Changes Worksheet

Beginning Fund Balance	10,288.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,288.05	(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
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	8,046.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,046.32	0.00

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	10,004.31	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	0.00	2,452.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,004.31	2,452.70

Schedule of Changes Worksheet

Beginning Fund Balance	2,452.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,452.70	(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
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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Fund	Account	Description	2005 Value	2006 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	68,397.42
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	597,736.38
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	51,774.45
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	2,442.40
XX	XXX 26XX	41X Energy Utility Services	0.00	68,777.52
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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,209.75
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,209.75

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,401.75
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	44,941.55
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	87,549.60
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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	70,054.92	0.00	0.00	0.00	
280	1XXX	2XX	12,488.42	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	180.00	0.00	0.00	0.00	
280	1XXX	6XX	1,393.26	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	3,433.00	0.00	0.00	0.00	
Totals			87,549.60	0.00	0.00	0.00	87,549.60



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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 FY06.*



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
6/29/1995 Issue	0.00	408,000.00	30,000.00	213,000.00	165,000.00	30,000.00	135,000.00
Total Governmental Activity							
Long-Term Liabilities	0.00	408,000.00	30,000.00	213,000.00	165,000.00	30,000.00	135,000.00

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

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