



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County

**\*\* Recalculated \*\***

1237 Chester-Joplin-Inverness HS

### 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 #
001	Vo Ed All Career & Tech Ed Programs	STATE	vo05-06	State
004	Vo Ed Carl Perkins Basic Grant	FEDERAL	2612378106BG	84.048A
005	Accelerated LGST	LOCAL		
029	Joplin-Inverness Bus Monies	LOCAL		
050	street improvements	LOCAL		
052	Joplin Building Debt	LOCAL		
111	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A056213	84.358A
555	State OTO Energy Cost Relief and Transportation	STATE	OTO-2007	State



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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)	145,071.97	39,450.63	66,710.01	1,456.38
02	Taxes Receivable - Real and Personal (120-149)	56,488.12	5,228.04	2,444.97	
03	Taxes Receivable - Protested (150-159)	17,263.35	1,920.07	1,723.21	
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>218,823.44</b>	<b>46,598.74</b>	<b>70,878.19</b>	<b>1,456.38</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)	73,751.49	7,148.11	4,168.18	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>73,751.49</b>	<b>7,148.11</b>	<b>4,168.18</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	21,947.76			
48	Fund Balance for Budget (961-970)	123,124.19	39,450.63	66,710.01	1,456.38
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>145,071.95</b>	<b>39,450.63</b>	<b>66,710.01</b>	<b>1,456.38</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>218,823.44</b>	<b>46,598.74</b>	<b>70,878.19</b>	<b>1,456.38</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)		63,704.56	70,059.96	4,981.38
02	Taxes Receivable - Real and Personal (120-149)				518.31
03	Taxes Receivable - Protested (150-159)				217.43
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>		63,704.56	70,059.96	5,717.12
<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)				735.74
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				735.74
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		63,704.56	70,059.96	4,981.38
52	<b>TOTAL FUND BALANCE/EQUITY</b>		63,704.56	70,059.96	4,981.38
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		63,704.56	70,059.96	5,717.12



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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)	4,393.78		5,848.48	1,276.77
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>4,393.78</b>		<b>5,848.48</b>	<b>1,276.77</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)	4,393.78		5,848.48	1,276.77
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>4,393.78</b>		<b>5,848.48</b>	<b>1,276.77</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,393.78</b>		<b>5,848.48</b>	<b>1,276.77</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)	18,337.53	22.13		6,924.23
02	Taxes Receivable - Real and Personal (120-149)	1,138.32			2,875.33
03	Taxes Receivable - Protested (150-159)	921.18			618.72
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>20,397.03</b>	<b>22.13</b>		<b>10,418.28</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)	2,059.50			3,494.05
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>2,059.50</b>			<b>3,494.05</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)	18,337.53	22.13		6,924.23
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>18,337.53</b>	<b>22.13</b>		<b>6,924.23</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>20,397.03</b>	<b>22.13</b>		<b>10,418.28</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)	22,533.49	8,660.23		
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>	22,533.49	8,660.23		
<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)	22,533.49	8,660.23		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	22,533.49	8,660.23		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	22,533.49	8,660.23		





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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)				
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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)	26,058.64		92,431.17	
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>	26,058.64		92,431.17	
<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>	26,058.64		92,431.17	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	26,058.64		92,431.17	



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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)				
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 - 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	2005 Value	2006 Value
1111 District Levy - Real Property	398,357.16	290,241.97
1112 District Levy - Personal Property	56,464.59	27,382.75
1113 District Levy - Heavy Motor Vehicles	4,752.07	43.08
1114 District Levy - Pers Prop/Mobile Homes	1,597.41	1,009.84
1190 Penalties and Interest on Taxes	2,520.82	2,483.27
1510 Interest Earnings	5,375.80	9,070.06
1530 Net Increase (Decrease) in the Fair Value of Investments	-138.02	0.00
1900 Other Revenue from Local Sources	2,084.49	0.00
3110 Direct State Aid	475,501.22	489,995.59
3115 State Spec Ed Allowable Cost Pymt to Districts	16,481.11	14,980.68
3120 State Guaranteed Tax Base Aid	18,271.49	38,113.98
3440 State HB20/SB417 Prop Tax Reimb	18,626.13	10,051.23
3444 State School Block Grant	113,220.14	114,080.61
3445 State Combined Fund School Block Grant	281.67	592.43
3460 Montana Oil and Gas Tax	114,951.40	121,983.57
6100 Material Prior Period Revenue Adjustments	2,528.08	-970.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,230,875.56</b>	<b>1,119,058.67</b>

### 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	481,530.87	250,637.50
2XX Personal Services - Employee Benefits	107,916.84	38,582.79
3XX Purchased Professional and Technical Services	1,994.89	6,181.46
4XX Purchased Property Services	256.25	8,542.12
5XX Other Purchased Services	7,470.06	11,424.71
6XX Supplies and Materials	18,909.19	61,474.96
8XX Other Expenditures	1,475.20	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	16,208.52	19,889.53
2XX Personal Services - Employee Benefits	2,372.82	3,035.53
6XX Supplies and Materials	293.24	264.39
222X Educational Media Services		
1XX Personal Services - Salaries	22,173.01	27,320.74
2XX Personal Services - Employee Benefits	1,553.01	3,240.08
4XX Purchased Property Services	47.65	0.00
5XX Other Purchased Services	0.00	251.46
6XX Supplies and Materials	2,862.42	6,215.02



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County  
1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 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		36,417.15	55,977.08
	2XX	Personal Services - Employee Benefits		4,897.63	10,775.11
	3XX	Purchased Professional and Technical Services		8,891.14	11,815.94
	5XX	Other Purchased Services		17,972.69	26,949.45
	6XX	Supplies and Materials		19,054.30	13,752.92
	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		73,069.16	30,032.17
	2XX	Personal Services - Employee Benefits		4,887.69	5,241.07
	5XX	Other Purchased Services		1,053.66	826.96
	6XX	Supplies and Materials		5,662.63	1,888.82
	810	Dues and Fees		0.00	192.50
	8XX	Other Expenditures		5,268.35	0.00
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		10,509.36	16,710.13
	2XX	Personal Services - Employee Benefits		4,775.29	5,172.84
	3XX	Purchased Professional and Technical Services		0.00	1,149.01
	5XX	Other Purchased Services		80.00	293.45
	6XX	Supplies and Materials		107.40	3,733.20
	810	Dues and Fees		0.00	100.00
	8XX	Other Expenditures		75.00	0.00
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		76,013.57	71,869.68
	2XX	Personal Services - Employee Benefits		10,554.05	16,503.21
	3XX	Purchased Professional and Technical Services		746.75	1,147.47
	4XX	Purchased Property Services		109,122.90	130,010.16
	5XX	Other Purchased Services		13,368.53	358.59
	6XX	Supplies and Materials		16,343.29	16,393.43
4XXX	Facilities Acquisition and Construction Services				
	4XX	Purchased Property Services		773.93	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	24,944.76	16,478.74
		2XX	Personal Services - Employee Benefits	3,680.13	3,816.25
		6XX	Supplies and Materials	1,735.03	691.04
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,812.58	1,647.64





# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County  
1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	4,033.44	2,209.91
		2XX	Personal Services - Employee Benefits	593.83	337.36
		5XX	Other Purchased Services	150.00	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	68,600.31
		2XX	Personal Services - Employee Benefits	0.00	15,129.41
		4XX	Purchased Property Services	0.00	15,891.22
		6XX	Supplies and Materials	0.00	13,410.61
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	2,268.57	2,054.28
		6XX	Supplies and Materials	308.18	1,271.22
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	20,081.01	20,342.60
		2XX	Personal Services - Employee Benefits	187.27	452.87
		5XX	Other Purchased Services	4,400.00	1,000.00
		6XX	Supplies and Materials	2,312.18	2,572.00
		810	Dues and Fees	0.00	1,200.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	48,207.59	50,854.02
		2XX	Personal Services - Employee Benefits	521.47	645.17
		5XX	Other Purchased Services	1,025.83	2,947.73
		6XX	Supplies and Materials	4,401.55	34,153.39
		810	Dues and Fees	0.00	1,803.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	18,149.95	592.50
		2XX	Personal Services - Employee Benefits	0.00	64.65
		4XX	Purchased Property Services	39.73	0.00
		5XX	Other Purchased Services	7,106.91	274.18
		6XX	Supplies and Materials	10,742.75	11,610.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,243,036.20</u>	<u>1,128,343.14</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County  
1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						132,408.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,119,058.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,128,343.14	(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	21,947.76	Less Last Year	0.00	(4b)		21,947.76	
						21,947.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						145,071.95	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County  
1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	61,630.16	20,052.27
1112 District Levy - Personal Property	10,219.35	2,148.47
1113 District Levy - Heavy Motor Vehicles	550.68	1.35
1114 District Levy - Pers Prop/Mobile Homes	235.96	114.30
1190 Penalties and Interest on Taxes	308.38	327.68
1510 Interest Earnings	379.18	1,290.65
1530 Net Increase (Decrease) in the Fair Value of Investments	-198.91	0.00
2220 County On-Schedule Trans Reimb	46,112.70	40,928.73
3210 State On-Schedule Trans Reimb	45,282.17	38,612.01
3440 State HB20/SB417 Prop Tax Reimb	2,629.13	1,463.29
3444 State School Block Grant	6,060.18	6,106.24
3460 Montana Oil and Gas Tax	23,136.06	16,743.45
5700 Resources Transferred from Other School Districts or Cooperatives	11,800.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>208,145.04</b>	<b>127,788.44</b>

### 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	32.11	96.07
24XX Support Services - School Administration		
1XX Personal Services - Salaries	5,550.32	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	162.25	0.00
5XX Other Purchased Services	165,248.00	126,113.20
6XX Supplies and Materials	7,004.13	2,888.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>188,391.38</b>	<b>131,392.63</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County  
1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					43,054.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					127,788.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					131,392.63	(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)					39,450.63	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County  
1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 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	21,178.34	23,757.05
1112 District Levy - Personal Property	5,055.57	2,156.45
1113 District Levy - Heavy Motor Vehicles	0.00	1.75
1114 District Levy - Pers Prop/Mobile Homes	63.93	87.73
1190 Penalties and Interest on Taxes	45.86	134.38
1510 Interest Earnings	2,640.31	2,453.47
3440 State HB20/SB417 Prop Tax Reimb	457.97	801.20
3460 Montana Oil and Gas Tax	12,790.64	11,779.47
5200 Sale or Compensation for Loss of Assets	5,900.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>48,132.62</b>	<b>41,171.50</b>

### 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	1,457.13
7XX Property and Equipment Acquisition	83,451.00	44,348.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	70,800.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>154,251.00</b>	<b>45,805.13</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County  
1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 11 - Bus Depreciation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						71,343.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,171.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						45,805.13	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						66,710.01	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County  
1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	277.16	305.36
1611 National School Lunch Program	6,971.42	0.00
1621 Lunch Sales	40,833.18	43,416.30
1623 Milk Sales	1,589.25	0.00
1632 Daily Adult Sales	2,839.55	2,413.55
1900 Other Revenue from Local Sources	58.88	121.55
3220 State Food Services Match	344.44	0.00
4550 Federal Child Nutrition	31,078.18	2,628.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>83,992.06</b>	<b>48,885.21</b>

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	34,107.59	42,139.09
2XX Personal Services - Employee Benefits	1,294.53	3,203.69
5XX Other Purchased Services	4,473.47	0.00
6XX Supplies and Materials	36,282.55	19,085.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>76,158.14</b>	<b>64,428.47</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	16,999.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,885.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,428.47	(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)
	1,456.38	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County  
1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,308.97	3,130.13
2240 County Retirement Distribution	108,854.57	98,667.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	110,163.54	101,797.35

### 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	60,930.50	45,559.40
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,478.36	2,882.82
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,368.18	4,017.18
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,957.08	7,238.12
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,359.10	4,314.06
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,048.29	2,128.67
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,967.52	9,743.39
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,549.28	2,344.66
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	616.82	194.99
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	200.40	416.60
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,157.41	2,369.85





# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County  
1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	6,168.06	7,544.85
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	8,167.23	6,157.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>112,968.23</u>	<u>94,912.30</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					56,819.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					101,797.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					94,912.30	(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)					63,704.56	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County  
1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>001 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	2,696.00
<b>004 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	8,057.00
<b>005 Accelerated LGST</b>	
1510 Interest Earnings	1,960.12
6100 Material Prior Period Revenue Adjustments	1,534.75
<b>005 Subtotal</b>	3,494.87
<b>111 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,268.00
<b>555 State OTO Energy Cost Relief and Transportation</b>	
3630 OTO State Energy Cost Relief & Transportation	1,558.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	32,073.97

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

PRC Program Function Object	2006 Value
<b>001 Vo Ed All Career &amp; Tech Ed Programs</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/ 1XXX Instruction 6XX Supplies and Materials	1,250.27
<b>004 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant 1XXX Instruction 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials	2,641.36 759.70 4,583.99
<b>004 Subtotal</b>	7,985.05
<b>029 Joplin-Inverness Bus Monies</b>	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services	5,063.47 140.25



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County  
1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
5XX Other Purchased Services	1,246.26
6XX Supplies and Materials	3,731.45
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	744.00
4XX Purchased Property Services	1,761.00
6XX Supplies and Materials	8,998.56
	21,684.99
<b>029 Subtotal</b>	
<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	16,268.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 47,188.31



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County  
1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					86,709.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32,073.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					47,188.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	1,534.75	(4b)	-1,534.75	
					-1,534.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					70,059.96	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Vo Ed All Career & Tech Ed Programs	2,696.00	1,250.27	1,445.73
004 Vo Ed Carl Perkins Basic Grant	8,057.00	7,985.05	71.95
005 Accelerated LGST	3,494.87	0.00	3,494.87
029 Joplin-Inverness Bus Monies	0.00	21,684.99	-21,684.99
111 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,268.00	16,268.00	0.00
555 State OTO Energy Cost Relief and Transportation	1,558.10	0.00	1,558.10
<b>Total</b>	<u>32,073.97</u>	<u>47,188.31</u>	<u>-15,114.34</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County  
1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	2,606.77	3,203.23
1112 District Levy - Personal Property	604.71	286.96
1113 District Levy - Heavy Motor Vehicles	0.23	0.23
1114 District Levy - Pers Prop/Mobile Homes	14.08	11.70
1190 Penalties and Interest on Taxes	15.37	18.17
1510 Interest Earnings	88.11	182.98
1900 Other Revenue from Local Sources	5.50	0.00
3440 State HB20/SB417 Prop Tax Reimb	164.03	121.82
3460 Montana Oil and Gas Tax	1,823.08	1,435.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,321.88</b>	<b>5,261.00</b>

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	4,825.00	4,000.00
2XX Personal Services - Employee Benefits	16.74	105.63
6XX Supplies and Materials	100.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>4,941.74</b>	<b>4,105.63</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	3,826.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,261.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,105.63	(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)	4,981.38	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County  
1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 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	1,153.25	1,175.00
1510	Interest Earnings	115.05	229.05
3260	State Driver's Education Reimbursement	1,958.30	2,245.47
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	164.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>3,226.60</u>	<u>3,814.01</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		
1XX	Personal Services - Salaries	2,705.88	2,693.70
2XX	Personal Services - Employee Benefits	12.81	16.43
5XX	Other Purchased Services	253.96	0.00
6XX	Supplies and Materials	291.33	729.27
8XX	Other Expenditures	88.06	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>3,352.04</u>	<u>3,439.40</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				4,019.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,814.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,439.40	(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)				4,393.78	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 20 - Lease-Rental Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	54.61	151.60
1530	Net Increase (Decrease) in the Fair Value of Investments	-2.51	0.00
1915	Dormitory Charges	20,324.73	4,905.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>20,376.83</u>	<u>5,056.60</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	524.51	100.00
2XX	Personal Services - Employee Benefits	22.20	0.75
4XX	Purchased Property Services	13,442.80	5,909.35
6XX	Supplies and Materials	24.64	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>14,014.15</u>	<u>6,010.10</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				6,801.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,056.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,010.10	(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)				5,848.48	(5)



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**\*\* Recalculated \*\***

## 21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	58.94	47.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>58.94</u>	<u>47.32</u>

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	1,906.50	0.00
2XX Personal Services - Employee Benefits	9.24	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>1,915.74</u>	<u>0.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		1,229.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		47.32 (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)		0.00 (4)
		1,276.77 (5)





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**\*\* Recalculated \*\***

### 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	11,623.29	12,686.44
1112 District Levy - Personal Property	2,829.64	1,154.79
1113 District Levy - Heavy Motor Vehicles	0.00	0.93
1114 District Levy - Pers Prop/Mobile Homes	60.05	49.10
1190 Penalties and Interest on Taxes	52.81	58.36
1510 Interest Earnings	174.28	632.60
3281 State Technology Aid	4,424.30	6,561.58
3440 State HB20/SB417 Prop Tax Reimb	0.00	365.62
3460 Montana Oil and Gas Tax	8,508.54	6,292.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>27,672.91</b>	<b>27,802.35</b>

#### 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	5,354.62	217.50
4XX Purchased Property Services	2,358.22	711.00
5XX Other Purchased Services	937.20	0.00
6XX Supplies and Materials	14,906.75	13,609.32
21XX Support Services - Students		
1XX Personal Services - Salaries	1,329.40	1,927.03
2XX Personal Services - Employee Benefits	196.27	74.56
23XX Support Services - General Administration		
5XX Other Purchased Services	0.00	847.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>25,082.46</b>	<b>17,386.41</b>



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1237 Chester-Joplin-Inverness HS

**\*\* Recalculated \*\***

## 28 - Technology Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						7,921.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,802.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,386.41	(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)						18,337.53	(5)



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**\*\* Recalculated \*\***

## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.40	0.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.40	0.83

### Schedule of Changes Worksheet

Beginning Fund Balance	21.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.83	(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)	22.13	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	57,946.31	0.00
1112 District Levy - Personal Property	5,855.18	0.00
1113 District Levy - Heavy Motor Vehicles	988.51	0.00
1114 District Levy - Pers Prop/Mobile Homes	163.65	0.00
1190 Penalties and Interest on Taxes	312.18	0.00
1510 Interest Earnings	421.22	0.00
1530 Net Increase (Decrease) in the Fair Value of Investments	-1.65	0.00
3440 State HB20/SB417 Prop Tax Reimb	1,725.27	0.00
3445 State Combined Fund School Block Grant	306.29	0.00
3460 Montana Oil and Gas Tax	4,499.66	0.00
<b>050 street improvements</b>		
1111 District Levy - Real Property	0.00	1,091.85
1112 District Levy - Personal Property	0.00	142.25
1113 District Levy - Heavy Motor Vehicles	0.00	0.14
1114 District Levy - Pers Prop/Mobile Homes	0.00	7.84
1190 Penalties and Interest on Taxes	0.00	13.02
1510 Interest Earnings	0.00	125.37
3440 State HB20/SB417 Prop Tax Reimb	0.00	66.38
3460 Montana Oil and Gas Tax	0.00	1,396.69
<b>050 Subtotal</b>	<b>0.00</b>	<b>2,843.54</b>
<b>052 Joplin Building Debt</b>		
1111 District Levy - Real Property	0.00	61,336.17
1112 District Levy - Personal Property	0.00	3,091.73
1114 District Levy - Pers Prop/Mobile Homes	0.00	151.70
1190 Penalties and Interest on Taxes	0.00	379.86
1510 Interest Earnings	0.00	1,028.23
3440 State HB20/SB417 Prop Tax Reimb	0.00	1,304.31
3460 Montana Oil and Gas Tax	0.00	10,018.93
5200 Sale or Compensation for Loss of Assets	0.00	4,248.70
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	128.55
<b>052 Subtotal</b>	<b>0.00</b>	<b>81,688.18</b>
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>72,216.62</b>	<b>84,531.72</b>

### 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		



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**\*\* Recalculated \*\***

## 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		
830 Special Assessments	4,324.89	0.00
840 Principal On Debt	44,250.00	0.00
850 Interest on Debt	19,605.70	0.00
860 Agent Fees/Issuance Costs	472.00	0.00
<b>050 street improvements</b>		
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
830 Special Assessments	0.00	4,324.90
<b>052 Joplin Building Debt</b>		
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	0.00	56,100.00
860 Agent Fees/Issuance Costs	0.00	170.00
53XX Interest on Registered Warrants		
850 Interest on Debt	0.00	19,704.30
<b>052 Subtotal</b>	<u>0.00</u>	<u>75,974.30</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u><u>68,652.59</u></u>	<u><u>80,299.20</u></u>

### Schedule of Changes Worksheet

Beginning Fund Balance	2,691.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	84,531.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	80,299.20	(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)	6,924.23	(4)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 60 - Building Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	13.21	353.67
1530	Net Increase (Decrease) in the Fair Value of Investments	-9.64	0.00
5200	Sale or Compensation for Loss of Assets	6,346.47	16,061.64
5700	Resources Transferred from Other School Districts or Cooperatives	1,433.59	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7,783.63</u>	<u>16,415.31</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		
4XX	Purchased Property Services	0.00	241.50
4XXX	Facilities Acquisition and Construction Services		
4XX	Purchased Property Services	1,431.29	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>1,431.29</u>	<u>241.50</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		6,359.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		16,415.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		241.50	(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)		22,533.49	(5)



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**\*\* Recalculated \*\***

1237 Chester-Joplin-Inverness HS

## 61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	226.98	342.89
3440 State HB20/SB417 Prop Tax Reimb	288.24	216.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	515.22	559.03

### 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	11,917.95	0.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	1,308.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	11,917.95	1,308.22

## Schedule of Changes Worksheet

Beginning Fund Balance	9,409.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	559.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,308.22	(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)	8,660.23	(5)



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**\*\* Recalculated \*\***

## 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	301.14	965.83
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	10,288.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		301.14	11,253.88

### 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	265.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	265.50	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance		14,804.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		11,253.88	(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)		26,058.64	(5)





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**\*\* Recalculated \*\***

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	0.00	846.02
1700	Student Extracurricular Activity Receipts	11,578.84	0.00
1900	Other Revenue from Local Sources	0.00	40.62
1XXX	Revenues from Student Activities	88,636.89	110,158.93
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	2,452.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>100,215.73</u>	<u>113,498.27</u>

### 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	92,999.84	104,556.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>92,999.84</u>	<u>104,556.10</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				83,489.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				113,498.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				104,556.10	(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)				92,431.17	(5)



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1237 Chester-Joplin-Inverness HS

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	15,828.74
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	309,790.97
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	23,552.81
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	630.39
XX	XXX 26XX	41X Energy Utility Services	0.00	62,470.92
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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1237 Chester-Joplin-Inverness HS

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,980.68
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,980.68

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,992.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,571.94
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	22,633.67
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: 75%**



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1237 Chester-Joplin-Inverness HS

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	16,478.74	0.00	0.00	0.00	
280	1XXX	2XX	3,816.25	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	691.04	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	1,647.64	0.00	0.00	0.00	
<b>Totals</b>			22,633.67	0.00	0.00	0.00	22,633.67



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County

**\*\* Recalculated \*\***

1237 Chester-Joplin-Inverness HS

*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.*



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County

**\*\* Recalculated \*\***

1237 Chester-Joplin-Inverness HS



# Trustees' Financial Summary

FY2005-06

Submit ID: 1237-51328521

26 Liberty County

**\*\* Recalculated \*\***

1237 Chester-Joplin-Inverness HS

	(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-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
6/29/1995 Issue	0.00	792,000.00	55,000.00	417,000.00	320,000.00	60,000.00	260,000.00
Compensated	1,129.63	5,632.37	0.00	0.00	6,762.00	6,762.00	0.00
Total Governmental Activity							
Long-Term Liabilities	1,129.63	797,632.37	55,000.00	417,000.00	326,762.00	66,762.00	260,000.00

\* 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.