



Trustees' Financial Summary

FY2002-03

Submit ID: 0510-8263889

**26 Liberty County
0510 Chester Elem**

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Steve Hamel

Phone #: (406) 759-5108

(Signature)

(Date)

Chair, Board of Trustees Larry Hendrickson

(Signature)

(Date)

County Superintendent Rachel Ghekiere

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY03 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	Title I Part A	FEDERAL	2605103100	84.010A
004	Title IV Drug Free Schools	FEDERAL	2605101600	84.1846
005	Accelerated LGST	STATE	STATE	State
010	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2605101403	84.367
011	Title II, Part D, Ed Technology	FEDERAL	2605106003	84.318
012	Title V, Part A, Innovative Programs	FEDERAL	2605103903	84.298

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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)	128,889.74	26,601.48		
02	Taxes Receivable - Real and Personal (120-149)	23,030.52	2,440.38		
03	Taxes Receivable - Protested (150-159)	15,971.37	1,929.19		
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	167,891.63	30,971.05		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	39,001.89	4,369.57		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	39,001.89	4,369.57		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	21,033.79			
48	Fund Balance for Budget (961-970)	107,855.95	26,601.48		
52	TOTAL FUND BALANCE/EQUITY	128,889.74	26,601.48		
53	TOTAL LIABILITIES AND FUND BALANCE	167,891.63	30,971.05		

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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)		49,662.95	25,668.43	
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		49,662.95	25,668.43	
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)			12,855.55	
48	Fund Balance for Budget (961-970)		49,662.95	12,812.88	
52	TOTAL FUND BALANCE/EQUITY		49,662.95	25,668.43	
53	TOTAL LIABILITIES AND FUND BALANCE		49,662.95	25,668.43	

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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)			2,925.40	3,307.61
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			2,925.40	3,307.61
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)			2,925.40	3,307.61
52	TOTAL FUND BALANCE/EQUITY			2,925.40	3,307.61
53	TOTAL LIABILITIES AND FUND BALANCE			2,925.40	3,307.61



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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)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4.44	4.87		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4.44	4.87		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	4.44	4.87		
52	TOTAL FUND BALANCE/EQUITY	4.44	4.87		
53	TOTAL LIABILITIES AND FUND BALANCE	4.44	4.87		

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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)		8,507.98		
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	TOTAL ASSETS AND OTHER DEBITS		8,507.98		
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		8,507.98		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		8,507.98		
53	TOTAL LIABILITIES AND FUND BALANCE		8,507.98		



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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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
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)				
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		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)				
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 - 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)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)			70,595.00	
11	Buildings and Building Improvements (331 & 332)			920,712.70	
12	Machinery and Equipment (341 & 342)			55,374.20	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				3,307.61
15	Amounts to be Provided (404-406)				7,710.84
20	TOTAL ASSETS AND OTHER DEBITS			1,046,681.90	11,018.45
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				11,018.45
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				11,018.45
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,046,681.90	
52	TOTAL FUND BALANCE/EQUITY			1,046,681.90	
53	TOTAL LIABILITIES AND FUND BALANCE			1,046,681.90	11,018.45



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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	280,967.71	337,113.52
1130	Tax Title and Property Sales	0.00	565.54
1190	Penalties and Interest on Taxes	2,587.04	2,157.15
1510	Interest Earnings	7,398.89	2,980.92
1900	Other Revenue from Local Sources	359.24	466.68
3110	Direct State Aid	475,241.69	440,121.00
3115	State Spec Ed Allowable Cost Pymt to Districts	31,699.50	32,765.76
3120	State Guaranteed Tax Base Aid	24,520.86	42,866.98
3440	State HB20/SB417 Prop Tax Reimb	13,458.81	12,168.14
3444	State School Block Grant	90,770.20	88,462.58
3460	Montana Oil and Gas Tax	56,756.48	54,447.03
5200	Sale or Compensation for Loss of Assets	0.00	824.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		983,760.42	1,014,939.80

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	527,193.35	525,285.10
2XX	Personal Services - Employee Benefits	64,362.03	73,632.11
4XX	Purchased Property Services	171.75	45.00
5XX	Other Purchased Services	5,147.80	3,554.14
6XX	Supplies and Materials	46,249.89	45,819.11
21XX	Support Services - Students		
1XX	Personal Services - Salaries	16,271.52	16,908.72
2XX	Personal Services - Employee Benefits	1,981.05	2,541.92
5XX	Other Purchased Services	114.40	157.64
6XX	Supplies and Materials	372.28	1,339.79
222X	Educational Media Services		
1XX	Personal Services - Salaries	28,179.06	22,861.03
2XX	Personal Services - Employee Benefits	1,190.79	1,485.72
5XX	Other Purchased Services	0.00	70.00
6XX	Supplies and Materials	5,936.09	7,084.18
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	35,280.61	35,905.12
2XX	Personal Services - Employee Benefits	2,497.82	7,289.10
3XX	Purchased Professional and Technical Services	12,062.96	10,660.96
4XX	Purchased Property Services	540.00	540.00
5XX	Other Purchased Services	20,061.87	15,562.74



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials	8,605.60	21,863.52
		7XX	Property and Equipment Acquisition	0.00	7,500.00
		810	Dues and Fees	765.00	1,935.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	32,718.36	32,135.08
		2XX	Personal Services - Employee Benefits	5,246.35	6,528.82
		4XX	Purchased Property Services	49.25	0.00
		5XX	Other Purchased Services	396.62	537.32
		6XX	Supplies and Materials	4,286.34	3,980.91
		810	Dues and Fees	0.00	355.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	10,302.24	10,405.20
		2XX	Personal Services - Employee Benefits	4,132.59	4,602.96
		5XX	Other Purchased Services	270.25	261.87
		6XX	Supplies and Materials	805.81	874.52
		810	Dues and Fees	37.50	37.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	41,836.37	46,398.10
		2XX	Personal Services - Employee Benefits	2,571.50	4,634.97
		3XX	Purchased Professional and Technical Services	553.15	601.60
		4XX	Purchased Property Services	48,497.67	57,527.70
		6XX	Supplies and Materials	10,217.01	16,645.49
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	1,807.92	0.00
		2XX	Personal Services - Employee Benefits	281.09	0.00
		6XX	Supplies and Materials	24.44	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	61,174.87	51,974.04
		2XX	Personal Services - Employee Benefits	8,545.10	10,524.09
		5XX	Other Purchased Services	423.68	143.52
		6XX	Supplies and Materials	687.42	3,202.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,926.30	2,753.38
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	1,878.72



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	282.48
		5XX	Other Purchased Services	0.00	210.00
		6XX	Supplies and Materials	0.00	56.64
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	1,520.70	2,043.96
		6XX	Supplies and Materials	50.25	563.30
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,037.00	1,061.00
		2XX	Personal Services - Employee Benefits	40.89	43.25
		5XX	Other Purchased Services	217.50	375.00
		6XX	Supplies and Materials	311.21	289.94
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	13,047.44	13,559.69
		2XX	Personal Services - Employee Benefits	84.20	105.41
		5XX	Other Purchased Services	50.00	0.00
		6XX	Supplies and Materials	2,482.77	2,500.00
		810	Dues and Fees	106.50	0.00
		8XX	Other Expenditures	0.00	255.75
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	5,250.00	5,128.46
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	2,419.50	2,389.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,040,393.66</u>	<u>1,086,907.89</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0510-8263889

26 Liberty County

0510 Chester Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					210,977.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,014,939.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,086,907.89	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	21,033.79	Less Last Year	31,153.34	(4b)	-10,119.55	
					-10,119.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					128,889.74	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0510-8263889

**26 Liberty County
0510 Chester Elem**

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	46,313.93	33,490.32
1130	Tax Title and Property Sales	0.00	68.44
1190	Penalties and Interest on Taxes	327.61	286.36
1510	Interest Earnings	619.62	221.24
2220	County On-Schedule Trans Reimb	16,895.97	22,515.57
3210	State On-Schedule Trans Reimb	16,171.03	19,015.40
3440	State HB20/SB417 Prop Tax Reimb	3,033.39	1,968.01
3444	State School Block Grant	10,983.86	10,704.62
3460	Montana Oil and Gas Tax	6,260.58	9,100.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>100,605.99</u>	<u>97,370.76</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	4,422.98	6,500.04
2XX	Personal Services - Employee Benefits	7.70	20.48
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,434.04	3,468.36
2XX	Personal Services - Employee Benefits	10.12	10.91
27XX	Student Transportation Services		
5XX	Other Purchased Services	89,223.61	90,871.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>97,098.45</u>	<u>100,870.88</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0510-8263889

26 Liberty County

0510 Chester Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						30,101.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						97,370.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						100,870.88	(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)						26,601.48	(5)



Trustees' Financial Summary

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Submit ID: 0510-8263889

**26 Liberty County
0510 Chester Elem**

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,506.18	730.87
1900	Other Revenue from Local Sources	0.00	124.28
2240	County Retirement Distribution	111,259.33	103,969.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		112,765.51	104,824.21

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	75,774.81	76,430.89
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,476.64	2,573.54
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,056.54	3,450.36
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,936.74	6,191.97
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,982.39	4,891.05
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,905.60	1,923.24
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,703.34	6,225.11
270 Gifted and Talented		
1XXX Instruction		
2XX Personal Services - Employee Benefits	275.16	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	7,142.47
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	8,436.45	0.00
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	285.96



Trustees' Financial Summary

FY2002-03

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26 Liberty County
0510 Chester Elem

14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	106.62	110.74
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,519.08	1,523.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>108,173.37</u>	<u>110,749.06</u>

Schedule of Changes Worksheet

Beginning Fund Balance		55,587.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		104,824.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		110,749.06	(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)		49,662.95	(5)



Trustees' Financial Summary

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26 Liberty County
0510 Chester Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
001 Title I Part A	
4200 Title I, Part A, Improving Basic Programs	48,319.00
004 Title IV Drug Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	5,059.47
005 Accelerated LGST	
1510 Interest Earnings	237.80
010 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	19,678.00
011 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,129.00
012 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	2,885.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,308.27
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
001 Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	31,201.22
2XX Personal Services - Employee Benefits	12,775.59
001 Subtotal	43,976.81
004 Title IV Drug Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	1,050.00
6XX Supplies and Materials	3,634.47
221X Improvement of Instruction Services	
5XX Other Purchased Services	375.00
004 Subtotal	5,059.47



Trustees' Financial Summary

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**26 Liberty County
0510 Chester Elem**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
005 Accelerated LGST	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	7,790.00
010 Title II, Part A, Teacher/Principal Train/Recruit	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6,592.10
6XX Supplies and Materials	12,840.90
221X Improvement of Instruction Services	
5XX Other Purchased Services	245.00
	19,678.00
010 Subtotal	
011 Title II, Part D, Ed Technology	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	2,129.00
012 Title V, Part A, Innovative Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	2,885.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 81,518.28



Trustees' Financial Summary

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26 Liberty County

0510 Chester Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					16,022.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					78,308.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					81,518.28	(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	12,855.55	Less Last Year	0.00	(4b)	12,855.55	
					12,855.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					25,668.43	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I Part A	48,319.00	43976.81	4342.19
004 Title IV Drug Free Schools	5,059.47	5059.47	.00
005 Accelerated LGST	237.80	7790.00	-7552.20
010 Title II, Part A, Teacher/Principal Train/Recruit	19,678.00	19678.00	.00
011 Title II, Part D, Ed Technology	2,129.00	2129.00	.00
012 Title V, Part A, Innovative Programs	2,885.00	2885.00	.00
Total	<u>78,308.27</u>	<u>81,518.28</u>	<u>-3,210.01</u>



Trustees' Financial Summary

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26 Liberty County
0510 Chester Elem

20 - Lease-Rental Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	159.64	31.93
1910	Rentals	125.00	275.00
1915	Dormitory Charges	5,208.75	3,765.00
5200	Sale or Compensation for Loss of Assets	0.00	272.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,493.39</u>	<u>4,344.55</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	411.51	2,524.02
	2XX Personal Services - Employee Benefits	16.46	63.13
	4XX Purchased Property Services	3,760.08	6,481.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>4,188.05</u>	<u>9,068.44</u>

Schedule of Changes Worksheet

Beginning Fund Balance				7,649.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,344.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				9,068.44	(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)				2,925.40	(5)



Trustees' Financial Summary

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26 Liberty County
0510 Chester Elem

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	82.37	37.01
5300 Operating Transfers from Other Funds	2,419.50	2,389.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,501.87</u>	<u>2,426.33</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,085.74	1,596.21
2XX Personal Services - Employee Benefits	168.51	129.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,254.25</u>	<u>1,725.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance		2,606.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,426.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,725.50	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		3,307.61	(5)



Trustees' Financial Summary

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0510 Chester Elem

28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	151.20	79.16
3281 State Technology Aid	227.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	378.65	79.16

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	1,553.75	5,651.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,553.75	5,651.39

Schedule of Changes Worksheet

Beginning Fund Balance	5,576.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	79.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,651.39	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4.44 (5)



Trustees' Financial Summary

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0510 Chester Elem

29 - Flexibility Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	36.09
3282	State Flexibility Fund Allocation	0.00	6,163.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	6,199.21

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	0.00	6,194.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	6,194.34

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,199.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,194.34	(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	(4)
				4.87	(5)



Trustees' Financial Summary

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0510 Chester Elem

61 - Building Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	212.94	77.22
1130 Tax Title and Property Sales	0.00	13.97
1190 Penalties and Interest on Taxes	81.85	35.03
1510 Interest Earnings	358.17	103.23
3440 State HB20/SB417 Prop Tax Reimb	706.52	605.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,359.48	835.03

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	2,544.14	5,490.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,544.14	5,490.22

Schedule of Changes Worksheet

Beginning Fund Balance	13,163.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	835.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,490.22	(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)	8,507.98	(5)



Trustees' Financial Summary

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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	25,976.76	23,759.97
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,034.58
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	25,034.58

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,344.17
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	36,049.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	68,597.03
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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



Trustees' Financial Summary

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	51,974.04	0.00	0.00	0.00	
280	1XXX	2XX	10,524.09	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	143.52	0.00	0.00	0.00	
280	1XXX	6XX	3,202.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,753.38	0.00	0.00	0.00	
Totals			68,597.03	0.00	0.00	0.00	68,597.03



Trustees' Financial Summary

FY2002-03

Submit ID: 0510-8263889

26 Liberty County

0510 Chester Elem

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 FY03.*