



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

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.



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County

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0511 Chester H S

PRC	Title	Project Type	Project Number	CFDA #
001	Vo Ed State All Prgms	STATE	00-81-2605-07-	State
002	Vo Ed State All Prgms	STATE	00-81-2605-21-	State
003	SPORTS OFFICIALS	LOCAL	LOCAL	LOCAL
005	Accelerated LGST	STATE	LOCAL	State
006	DISTANCE LEARNING TEACHER	LOCAL	LOCAL	LOCAL
111	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	s358a020720	84.358A

Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

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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)	94,980.35	32,027.79	93,651.98	15,744.56
02	Taxes Receivable - Real and Personal (120-149)	46,131.48	5,158.56	964.82	
03	Taxes Receivable - Protested (150-159)	9,246.13	1,792.99	364.73	
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	150,357.96	38,979.34	94,981.53	15,744.56
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	55,377.61	6,951.55	1,329.55	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	55,377.61	6,951.55	1,329.55	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	22,106.13			
48	Fund Balance for Budget (961-970)	72,874.22	32,027.79	93,651.98	15,744.56
52	TOTAL FUND BALANCE/EQUITY	94,980.35	32,027.79	93,651.98	15,744.56
53	TOTAL LIABILITIES AND FUND BALANCE	150,357.96	38,979.34	94,981.53	15,744.56

Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

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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)		37,401.40	38,922.96	3,343.87
02	Taxes Receivable - Real and Personal (120-149)				564.28
03	Taxes Receivable - Protested (150-159)				238.02
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		37,401.40	38,922.96	4,146.17
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				802.30
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				802.30
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		37,401.40	38,922.96	3,343.87
52	TOTAL FUND BALANCE/EQUITY		37,401.40	38,922.96	3,343.87
53	TOTAL LIABILITIES AND FUND BALANCE		37,401.40	38,922.96	4,146.17

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FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

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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)	4,307.76		2,685.68	4,782.66
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	4,307.76		2,685.68	4,782.66
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)	4,307.76		2,685.68	4,782.66
52	TOTAL FUND BALANCE/EQUITY	4,307.76		2,685.68	4,782.66
53	TOTAL LIABILITIES AND FUND BALANCE	4,307.76		2,685.68	4,782.66

Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
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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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

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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)	3.36	12.63		
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	3.36	12.63		
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)	3.36	12.63		
52	TOTAL FUND BALANCE/EQUITY	3.36	12.63		
53	TOTAL LIABILITIES AND FUND BALANCE	3.36	12.63		

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FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

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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)		32,682.46		
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		32,682.46		
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)		32,682.46		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		32,682.46		
53	TOTAL LIABILITIES AND FUND BALANCE		32,682.46		

Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

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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				

Trustees' Financial Summary

FY2002-03

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26 Liberty County
0511 Chester H S

**** Recalculated ****

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				

Trustees' Financial Summary

FY2002-03

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26 Liberty County
0511 Chester H S

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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)			71,585.04	
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			71,585.04	
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)			71,585.04	
52	TOTAL FUND BALANCE/EQUITY			71,585.04	
53	TOTAL LIABILITIES AND FUND BALANCE			71,585.04	

Trustees' Financial Summary

FY2002-03

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26 Liberty County
0511 Chester H S

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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)	84,503.97	93,657.61		
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	84,503.97	93,657.61		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	84,503.97	93,657.61		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	84,503.97	93,657.61		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	84,503.97	93,657.61		



Trustees' Financial Summary

FY2002-03

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26 Liberty County
0511 Chester H S

**** Recalculated ****

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

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)			955,541.50	
12	Machinery and Equipment (341 & 342)			306,569.10	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				4,782.66
15	Amounts to be Provided (404-406)				11,149.16
20	TOTAL ASSETS AND OTHER DEBITS			1,332,705.60	15,931.82
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)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				15,931.82
35	TOTAL LIABILITIES				15,931.82
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,332,705.60	
52	TOTAL FUND BALANCE/EQUITY			1,332,705.60	
53	TOTAL LIABILITIES AND FUND BALANCE			1,332,705.60	15,931.82



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26 Liberty County
0511 Chester H S

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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	121,363.85	237,015.42
1130	Tax Title and Property Sales	0.00	340.57
1190	Penalties and Interest on Taxes	2,243.44	1,464.56
1510	Interest Earnings	6,316.75	2,302.32
1900	Other Revenue from Local Sources	1,661.03	218.94
3110	Direct State Aid	293,925.30	334,046.45
3115	State Spec Ed Allowable Cost Pymt to Districts	12,648.56	12,456.82
3120	State Guaranteed Tax Base Aid	0.00	26,331.00
3440	State HB20/SB417 Prop Tax Reimb	13,730.63	13,555.58
3444	State School Block Grant	70,839.91	69,038.97
3460	Montana Oil and Gas Tax	39,642.93	46,722.09
5200	Sale or Compensation for Loss of Assets	0.00	824.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		562,372.40	744,317.22

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	195,932.04	186,323.05
2XX	Personal Services - Employee Benefits	31,724.35	29,939.01
3XX	Purchased Professional and Technical Services	0.00	375.00
4XX	Purchased Property Services	96.00	1,765.90
5XX	Other Purchased Services	5,757.97	5,178.14
6XX	Supplies and Materials	19,576.48	48,464.69
21XX	Support Services - Students		
1XX	Personal Services - Salaries	16,271.64	16,908.84
2XX	Personal Services - Employee Benefits	1,981.05	2,541.86
5XX	Other Purchased Services	130.00	107.64
6XX	Supplies and Materials	865.75	625.52
222X	Educational Media Services		
1XX	Personal Services - Salaries	22,966.87	22,861.15
2XX	Personal Services - Employee Benefits	1,175.48	1,467.72
6XX	Supplies and Materials	4,584.00	4,296.54
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	37,217.62	34,615.59
2XX	Personal Services - Employee Benefits	2,500.05	6,691.90
3XX	Purchased Professional and Technical Services	10,371.46	10,361.99
5XX	Other Purchased Services	19,475.69	15,400.87
6XX	Supplies and Materials	6,033.34	16,420.62



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FY2002-03

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26 Liberty County
0511 Chester H S

**** Recalculated ****

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			
		7XX	Property and Equipment Acquisition	0.00	8,850.00
		810	Dues and Fees	610.00	1,935.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	27,253.80	27,526.20
		2XX	Personal Services - Employee Benefits	3,244.15	4,660.57
		3XX	Purchased Professional and Technical Services	0.00	375.00
		4XX	Purchased Property Services	80.00	7,087.10
		5XX	Other Purchased Services	467.78	395.76
		6XX	Supplies and Materials	610.77	2,167.38
		810	Dues and Fees	0.00	100.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	10,302.24	10,405.08
		2XX	Personal Services - Employee Benefits	4,132.59	4,602.96
		5XX	Other Purchased Services	351.95	317.94
		6XX	Supplies and Materials	805.82	940.51
		810	Dues and Fees	37.50	37.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	44,668.93	47,239.25
		2XX	Personal Services - Employee Benefits	8,038.84	10,319.94
		3XX	Purchased Professional and Technical Services	553.15	598.40
		4XX	Purchased Property Services	40,760.45	52,801.10
		6XX	Supplies and Materials	4,356.49	11,741.54
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	1,807.92	0.00
		2XX	Personal Services - Employee Benefits	281.09	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	15,366.02	18,076.87
		2XX	Personal Services - Employee Benefits	2,832.76	3,510.51
		6XX	Supplies and Materials	151.83	115.51
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,094.91	1,370.14
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	7,915.50	0.00
		2XX	Personal Services - Employee Benefits	1,077.16	0.00
		4XX	Purchased Property Services	297.70	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		6XX	Supplies and Materials	5,747.09	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	18,182.80	0.00
		2XX	Personal Services - Employee Benefits	3,242.42	0.00
		6XX	Supplies and Materials	1,199.39	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	1,878.72
		2XX	Personal Services - Employee Benefits	0.00	282.48
		5XX	Other Purchased Services	0.00	125.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	38,241.88
		2XX	Personal Services - Employee Benefits	0.00	10,016.96
		4XX	Purchased Property Services	0.00	797.06
		6XX	Supplies and Materials	0.00	13,522.76
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	391.87	2,531.50
		6XX	Supplies and Materials	116.40	582.61
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	11,015.73	10,604.63
		2XX	Personal Services - Employee Benefits	131.19	89.60
		5XX	Other Purchased Services	6,807.31	375.00
		6XX	Supplies and Materials	975.09	986.34
		810	Dues and Fees	490.50	450.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	43,244.69	43,922.98
		2XX	Personal Services - Employee Benefits	311.87	355.29
		5XX	Other Purchased Services	1,344.57	942.93
		6XX	Supplies and Materials	7,077.28	9,152.19
		810	Dues and Fees	2,211.00	1,934.00
		8XX	Other Expenditures	0.00	176.50



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

**26 Liberty County
0511 Chester H S**

**** Recalculated ****

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	4,709.78	6,226.02
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	2,683.20	2,937.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	664,641.32	765,651.91

Schedule of Changes Worksheet

Beginning Fund Balance	106,088.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	744,317.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	765,651.91	(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 22,106.13 Less Last Year 11,879.15 (4b) 10,226.98		
Ending Fund Balance (1 + 2 - 3 + 4)	94,980.35	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	47,116.42	31,505.61
1130	Tax Title and Property Sales	0.00	56.20
1190	Penalties and Interest on Taxes	371.30	255.31
1510	Interest Earnings	579.97	265.05
2220	County On-Schedule Trans Reimb	17,356.78	23,089.90
3210	State On-Schedule Trans Reimb	16,209.63	19,084.65
3440	State HB20/SB417 Prop Tax Reimb	4,160.17	1,926.51
3444	State School Block Grant	9,133.55	8,901.35
3460	Montana Oil and Gas Tax	9,906.82	16,480.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>104,834.64</u>	<u>101,565.30</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	2,379.32	6,500.04
	2XX Personal Services - Employee Benefits	19.51	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	90,609.90	91,009.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>96,452.89</u>	<u>101,009.39</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County

**** Recalculated ****

0511 Chester H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						31,471.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						101,565.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						101,009.39	(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)						32,027.79	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	5,496.32	8,613.62
1130	Tax Title and Property Sales	0.00	7.56
1190	Penalties and Interest on Taxes	26.30	129.61
1510	Interest Earnings	3,680.71	1,451.10
3440	State HB20/SB417 Prop Tax Reimb	658.26	546.32
3460	Montana Oil and Gas Tax	825.61	2,531.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,687.20</u>	<u>13,279.35</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		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	70,064.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>70,064.23</u>

Schedule of Changes Worksheet

Beginning Fund Balance				150,436.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				13,279.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				70,064.23	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				93,651.98	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	541.62	265.79
1621	Lunch Sales	32,486.10	36,216.30
1622	Breakfast Sales	182.55	66.00
1623	Milk Sales	3,067.25	2,689.30
1632	Daily Adult Sales	2,389.30	4,774.05
1900	Other Revenue from Local Sources	2,393.33	0.00
3220	State Food Services Match	446.37	0.00
4550	Federal Child Nutrition	16,842.64	23,061.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>58,349.16</u>	<u>67,073.07</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	30,354.59	29,230.64
	2XX Personal Services - Employee Benefits	4,282.93	1,173.12
	5XX Other Purchased Services	66.56	268.05
	6XX Supplies and Materials	27,184.15	37,673.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>61,888.23</u>	<u>68,345.13</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County

**** Recalculated ****

0511 Chester H S

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						17,016.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						67,073.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						68,345.13	(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)						15,744.56	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,077.14	497.57
1900	Other Revenue from Local Sources	0.00	124.27
2240	County Retirement Distribution	74,679.19	67,208.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>75,756.33</u>	<u>67,830.47</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		
	2XX Personal Services - Employee Benefits	32,499.92	33,080.29
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,476.64	2,573.54
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	3,464.86	3,379.34
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	3,548.60	6,383.46
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	4,014.59	4,072.81
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,001.00	2,018.52
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	6,092.50	6,643.51
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	2,098.36	2,556.97
360	State Gifted & Talented Reimbursement		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	285.96
610	Adult Continuing Education Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	113.86	102.22



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

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	1,397.14	1,409.33
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	5,252.76	5,428.32
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	4,009.94	4,381.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				67,245.33	72,315.53

Schedule of Changes Worksheet

Beginning Fund Balance					41,886.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					67,830.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					72,315.53	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					37,401.40	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
001 Vo Ed State All Prgms	
3900 State Career & Technical Ed Entitlement	461.00
002 Vo Ed State All Prgms	
3900 State Career & Technical Ed Entitlement	553.00
003 SPORTS OFFICIALS	
1970 Services Provided Other Funds	1,952.36
005 Accelerated LGST	
1510 Interest Earnings	514.42
006 DISTANCE LEARNING TEACHER	
1950 Services Provided Other School Districts or Coops	1,500.00
111 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	32,115.41

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

37,096.19

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

PRC Program Function Object	2003 Value
003 SPORTS OFFICIALS	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
1XX Personal Services - Salaries	1,935.00
2XX Personal Services - Employee Benefits	12.59
	1,947.59
003 Subtotal	
005 Accelerated LGST	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2.21
006 DISTANCE LEARNING TEACHER	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,301.86
2XX Personal Services - Employee Benefits	198.14



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
006 Subtotal	1,500.00
111 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	32,115.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 35,565.21

Schedule of Changes Worksheet

Beginning Fund Balance	42,341.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,096.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,565.21	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 4,949.87	(4b)	-4,949.87
	-4,949.87	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,922.96	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Vo Ed State All Prgms	461.00	0.00	461.00
002 Vo Ed State All Prgms	553.00	0.00	553.00
003 SPORTS OFFICIALS	1,952.36	1947.59	4.77
005 Accelerated LGST	514.42	2.21	512.21
006 DISTANCE LEARNING TEACHER	1,500.00	1500.00	.00
111 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	32,115.41	32115.41	.00
Total	37,096.19	35,565.21	1,530.98



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	5,015.73	4,779.57
1130	Tax Title and Property Sales	0.00	4.14
1190	Penalties and Interest on Taxes	19.85	19.98
1510	Interest Earnings	44.89	40.20
3440	State HB20/SB417 Prop Tax Reimb	437.81	246.05
3444	State School Block Grant	281.01	273.87
3460	Montana Oil and Gas Tax	402.12	1,792.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6,201.41</u>	<u>7,156.49</u>

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	5,375.00	4,325.00
	2XX Personal Services - Employee Benefits	37.40	27.47
	5XX Other Purchased Services	0.00	229.20
	6XX Supplies and Materials	430.40	520.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>5,842.80</u>	<u>5,102.04</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County

**** Recalculated ****

0511 Chester H S

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,289.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,156.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,102.04	(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)						3,343.87	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1311	Driver's Education Fees	990.00	1,035.00
1510	Interest Earnings	247.92	108.21
3260	State Driver's Education Reimbursement	7.69	1,650.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,245.61</u>	<u>2,793.38</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	2,372.50	2,483.00
2XX	Personal Services - Employee Benefits	7.18	8.69
4XX	Purchased Property Services	0.00	203.19
6XX	Supplies and Materials	616.65	278.36
7XX	Property and Equipment Acquisition	0.00	3,500.00
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	239.00	135.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,235.33</u>	<u>6,608.24</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County

**** Recalculated ****

0511 Chester H S

18 - Traffic Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						8,122.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,793.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,608.24	(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)						4,307.76	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	212.77	26.45
1915	Dormitory Charges	5,258.75	7,160.00
5200	Sale or Compensation for Loss of Assets	0.00	272.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,471.52</u>	<u>7,459.07</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	411.52	2,136.15
	2XX Personal Services - Employee Benefits	16.46	50.18
	4XX Purchased Property Services	9,050.44	7,912.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>9,478.42</u>	<u>10,098.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance				5,325.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				7,459.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				10,098.50	(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)				2,685.68	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	125.57	57.09
5300	Operating Transfers from Other Funds	2,683.20	2,937.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,808.77	2,994.26

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	2,068.66	2,242.58
	2XX Personal Services - Employee Benefits	6.83	7.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		2,075.49	2,250.33

Schedule of Changes Worksheet

Beginning Fund Balance				4,038.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,994.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,250.33	(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)				4,782.66	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	115.72	59.83
3281	State Technology Aid	138.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		253.72	59.83

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	1,288.00	4,272.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,288.00	4,272.22

Schedule of Changes Worksheet

Beginning Fund Balance				4,215.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				59.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				4,272.22	(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
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3.36 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	13.47
3282	State Flexibility Fund Allocation	0.00	2,301.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	2,315.31

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	2,302.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	2,302.68

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,315.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,302.68	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					12.63 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	502.67	71.23
1130	Tax Title and Property Sales	0.00	13.34
1190	Penalties and Interest on Taxes	171.33	32.29
1510	Interest Earnings	1,757.91	545.43
3440	State HB20/SB417 Prop Tax Reimb	504.38	432.32
3460	Montana Oil and Gas Tax	817.43	705.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,753.72</u>	<u>1,800.37</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		
4XXX	Facilities Acquisition and Construction Services		
4XX	Purchased Property Services	20,120.02	21,416.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>20,120.02</u>	<u>21,416.19</u>

Schedule of Changes Worksheet

Beginning Fund Balance		52,298.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,800.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		21,416.19	(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)		32,682.46	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	95,251.37	86,045.70
6100 Material Prior Period Revenue Adjustments	0.00	390.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	95,251.37	86,435.95

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	94,127.46	81,780.75
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	1,469.48	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	95,596.94	81,780.75

Schedule of Changes Worksheet

Beginning Fund Balance	66,929.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	86,435.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	81,780.75	(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)	71,585.04	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County

**** Recalculated ****

0511 Chester H S

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	26,009.52	23,699.42
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

FY2002-03

Submit ID: 0511-4946759

26 Liberty County
0511 Chester H S

**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,456.82
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	12,456.82

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,151.93
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,937.71
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	23,073.03
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

FY2002-03

Submit ID: 0511-4946759

26 Liberty County

**** Recalculated ****

0511 Chester H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	18,076.87	0.00	0.00	0.00	
280	1XXX	2XX	3,510.51	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	115.51	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,370.14	0.00	0.00	0.00	
Totals			23,073.03	0.00	0.00	0.00	23,073.03



Trustees' Financial Summary

FY2002-03

Submit ID: 0511-4946759

26 Liberty County

**** Recalculated ****

0511 Chester H S

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.*