



# Trustees' Financial Summary

FY2012-13

Submit ID: 1236-63726984

26 Liberty County

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

1236 Chester-Joplin-Inverness EI

**Due Dates:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

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

## Certification

**Business Manager/Clerk:** Renee Richter

**Phone #:** (406) 759-5186

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

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

**Chair, Board of Trustees:** William Harmon

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

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

**County Superintendent:** Rachel C. Ghekiere

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

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

## Software

Accounting Package: Black Mountain

For FY13 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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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
005	Local Gov Sev Tax (LGST)	STATE		State
021	GEAR UP	FEDERAL	026 1237 8113	84.334
110	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
113	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A126644	84.358A
121	Title I, Part A, Improving Basic Programs	FEDERAL	ESEA 2011-2012	84.010A
122	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A116644	84.358A
123	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
231	Title I, Part A, Improving Basic Programs	FEDERAL	02612363113	84.010A
312	Title I, Part A, Improving Basic Programs	FEDERAL	S358A106642	84.010A
328	Miscellaneous State Grant	STATE	Multi-District Agree	State
366	Deferred Maintenance & Energy Efficiency	STATE		NA



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	229,990.07	36,929.92	45,419.50	
02	Taxes Receivable - Real and Personal (120-149)	8,136.84	780.63	278.81	
03	Taxes Receivable - Protested (150-159)	20,380.29	1,743.07	134.37	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	258,507.20	39,453.62	45,832.68	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	28,517.15	2,523.70	413.18	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	28,517.15	2,523.70	413.18	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	19,258.52			
48	Fund Balance for Budget	210,731.53	36,929.92	45,419.50	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	229,990.05	36,929.92	45,419.50	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	258,507.20	39,453.62	45,832.68	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		58,178.48	78,777.01	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		58,178.48	78,777.01	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			44.00	
48	Fund Balance for Budget		58,178.48	78,733.01	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		58,178.48	78,777.01	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		58,178.48	78,777.01	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,546.41	4,651.45
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			9,546.41	4,651.45
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,546.41	4,651.45
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,546.41	4,651.45
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,546.41	4,651.45



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,625.38	38,139.32		8,319.71
02	Taxes Receivable - Real and Personal (120-149)	271.72			32.80
03	Taxes Receivable - Protested (150-159)	649.37			261.60
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	15,546.47	38,139.32		8,614.11
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	921.09			294.40
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	921.09			294.40
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		270.62		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	14,625.38	37,868.70		8,319.71
52	<b>TOTAL FUND BALANCE/EQUITY</b>	14,625.38	38,139.32		8,319.71
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	15,546.47	38,139.32		8,614.11



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,482.82	57,433.59		
02	Taxes Receivable - Real and Personal (120-149)		439.08		
03	Taxes Receivable - Protested (150-159)		1,083.24		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,482.82	58,955.91		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,522.32		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		1,522.32		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		11,435.11		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	3,482.82	45,998.48		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,482.82	57,433.59		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,482.82	58,955.91		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

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



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## Balance Sheet

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



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	466,518.04	435,801.39
1112 District Levy - Personal Property	22,771.46	12,179.49
1113 District Levy - Heavy Motor Vehicles	5.28	217.20
1114 District Levy - Pers Prop/Mobile Homes	1,630.48	1,119.20
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,507.04	0.00
1190 Penalties and Interest on Taxes	2,540.04	1,353.40
1510 Interest Earnings	979.72	1,224.37
1900 Other Revenue from Local Sources	0.00	135.00
3110 Direct State Aid	472,549.38	497,148.40
3111 Quality Educator	48,547.28	47,759.40
3112 At Risk Student	6,169.30	6,145.06
3113 Indian Education For All	3,610.80	3,712.80
3114 American Indian Achievement Gap	0.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	34,688.87	27,173.53
3120 State Guaranteed Tax Base Aid	19,301.60	5,004.09
3444 State School Block Grant	125,910.42	148,693.95
3445 State Combined Fund School Block Grant	0.00	2,477.67
3446 SB372 Block Grant Reimbursement	0.00	5,390.52
3447 SB372 Combined Block Grant Reimbursement	0.00	533.51
3460 Montana Oil and Gas Tax	26,067.48	26,825.57
6100 Material Prior Period Revenue Adjustments	2,806.01	9,405.66
7810 Education Jobs Fund	554.22	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,236,157.42</b>	<b>1,232,500.21</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	575,054.79	527,205.29
2XX Personal Services - Employee Benefits	100,169.31	105,750.38
3XX Purchased Professional and Technical Services	10,370.50	4,379.25
4XX Purchased Property Services	85.50	2,507.02
5XX Other Purchased Services	4,149.72	5,458.64
6XX Supplies and Materials	25,956.81	29,115.83
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	16,846.20	18,904.92
2XX Personal Services - Employee Benefits	4,500.76	5,303.29
5XX Other Purchased Services	0.00	20.86
6XX Supplies and Materials	328.91	1,186.99
<b>222X Educational Media Services</b>		



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	24,927.11	18,625.86
			2XX Personal Services - Employee Benefits	2,048.42	1,673.77
			6XX Supplies and Materials	1,484.34	1,858.04
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	55,977.16	52,559.29
			2XX Personal Services - Employee Benefits	13,997.85	5,244.26
			3XX Purchased Professional and Technical Services	8,883.67	10,852.45
			5XX Other Purchased Services	37,893.45	22,939.25
			6XX Supplies and Materials	7,518.22	3,496.26
			810 Dues and Fees	2,985.00	2,275.25
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	32,125.53	32,460.48
			2XX Personal Services - Employee Benefits	6,286.69	6,683.87
			5XX Other Purchased Services	203.22	292.48
			6XX Supplies and Materials	1,547.21	812.93
			810 Dues and Fees	202.50	202.50
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	12,751.15	13,541.63
			2XX Personal Services - Employee Benefits	4,627.62	2,845.79
			5XX Other Purchased Services	132.26	145.33
			6XX Supplies and Materials	2,662.30	4,391.69
			810 Dues and Fees	32.50	75.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	52,647.97	48,090.37
			2XX Personal Services - Employee Benefits	9,634.80	5,804.53
			3XX Purchased Professional and Technical Services	1,625.77	1,152.36
			4XX Purchased Property Services	81,573.72	91,349.24
			6XX Supplies and Materials	17,586.92	14,798.89
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	0.00	64,000.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	48,868.21	43,005.11
			2XX Personal Services - Employee Benefits	13,171.78	12,511.91
			6XX Supplies and Materials	100.45	109.55
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	2,831.66	2,988.89
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	1,871.93	0.00
			2XX Personal Services - Employee Benefits	500.10	0.00



# Trustees' Financial Summary

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

1236 Chester-Joplin-Inverness El

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>21XX Support Services - Students</b>			
			6XX Supplies and Materials	27.94	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services	2,092.03	532.38
			6XX Supplies and Materials	0.00	676.40
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	2,532.85	1,865.93
			2XX Personal Services - Employee Benefits	123.16	163.71
			6XX Supplies and Materials	1,096.77	1,632.72
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	12,890.59	14,108.49
			2XX Personal Services - Employee Benefits	248.41	343.66
			5XX Other Purchased Services	100.00	173.00
			6XX Supplies and Materials	4,700.43	6,796.92
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			3XX Purchased Professional and Technical Services	0.00	150.68
			4XX Purchased Property Services	3,067.97	608.96
			5XX Other Purchased Services	73.50	81.96
			6XX Supplies and Materials	15,777.58	15,284.04
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	4,549.39	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	15,000.00
		<b>9999 Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	0.00	44.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,231,442.63	1,222,082.38



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						225,502.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,232,500.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,222,082.38	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	19,258.52	Less Last Year	25,189.16	(4b)		-5,930.64	
						-5,930.64	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						229,990.05	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	39,882.55	42,077.18
1112 District Levy - Personal Property	1,556.55	1,157.73
1113 District Levy - Heavy Motor Vehicles	0.46	21.06
1114 District Levy - Pers Prop/Mobile Homes	125.77	102.88
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	131.56	0.00
1190 Penalties and Interest on Taxes	204.56	110.40
1510 Interest Earnings	76.97	115.58
2220 County On-Schedule Trans Reimb	30,488.46	29,399.17
3210 State On-Schedule Trans Reimb	29,528.07	29,677.81
3444 State School Block Grant	6,838.89	8,827.83
3445 State Combined Fund School Block Grant	222.74	0.00
3446 SB372 Block Grant Reimbursement	0.00	470.58
3460 Montana Oil and Gas Tax	13,884.40	0.00
6100 Material Prior Period Revenue Adjustments	0.00	2,753.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>122,940.98</b>	<b>114,714.12</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	3,125.00	3,125.00
2XX Personal Services - Employee Benefits	14.44	19.94
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	1,420.45	2,708.35
2XX Personal Services - Employee Benefits	6.55	504.87
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	89,034.33	91,092.97
6XX Supplies and Materials	21,254.04	20,458.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>114,854.81</b>	<b>117,909.48</b>



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

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						46,961.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						114,714.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						117,909.48	(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	6,835.81	(4b)		-6,835.81	
						-6,835.81	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						36,929.92	(5)



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1236 Chester-Joplin-Inverness El

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	850.15	15,114.09
1112 District Levy - Personal Property	379.41	360.82
1113 District Levy - Heavy Motor Vehicles	0.00	4.38
1114 District Levy - Pers Prop/Mobile Homes	19.70	26.26
1190 Penalties and Interest on Taxes	53.21	23.77
1510 Interest Earnings	143.44	187.14

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,445.91	15,716.46
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#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
6XX Supplies and Materials	0.00	298.34
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	10,000.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	10,298.34
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#### Schedule Of Changes Worksheet

Beginning Fund Balance					40,001.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,716.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,298.34	(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	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					45,419.50	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	215.41	280.48
1900 Other Revenue from Local Sources	288.66	46.50
2240 County Retirement Distribution	125,304.03	127,527.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>125,808.10</b>	<b>127,854.24</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	84,434.01	81,015.46
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	2,428.91	2,723.53
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	3,812.65	2,862.79
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	8,861.97	8,228.61
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	4,917.52	5,041.02
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,075.06	2,414.72
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,343.00	6,244.48
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	7,148.73	6,236.88
<b>360 State Gifted &amp; Talented Reimbursement</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	269.88	0.00
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	324.99	209.84
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	1,317.39	1,650.39
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>122,934.11</b>	<b>116,627.72</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

**Schedule Of Changes Worksheet**

Beginning Fund Balance						46,951.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						127,854.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						116,627.72	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						58,178.48	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
<b>005 Local Gov Sev Tax (LGST)</b>	
1510 Interest Earnings	93.30
6100 Material Prior Period Revenue Adjustments	846.39
	939.69
<b>005 Subtotal</b>	939.69
<b>110 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,616.79
<b>122 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,325.00
<b>231 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	90,669.00
<b>312 Title I, Part A, Improving Basic Programs</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,499.09
<b>328 Miscellaneous State Grant</b>	
3290 State - Other State Grants	3,051.61
3600 State Gifted & Talented Reimbursement	462.00
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,530.00
	6,043.61
<b>328 Subtotal</b>	6,043.61
<b>366 Deferred Maintenance &amp; Energy Efficiency</b>	
1510 Interest Earnings	141.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	135,234.62

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

PRC Program Function Object	2013 Value
<b>021 GEAR UP</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	44.52
<b>110 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	2,785.79
6XX Supplies and Materials	8,831.00
	11,616.79
<b>110 Subtotal</b>	11,616.79
<b>121 Title I, Part A, Improving Basic Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
<b>121 Title I, Part A, Improving Basic Programs</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,391.79
2XX Personal Services - Employee Benefits	1,408.28
6XX Supplies and Materials	55.12
	5,855.19
<b>121 Subtotal</b>	
<b>122 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	2,260.11
6XX Supplies and Materials	6,053.28
	8,313.39
<b>122 Subtotal</b>	
<b>123 Title I, Part A, Improving Basic Programs</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	190.00
5XX Other Purchased Services	573.00
6XX Supplies and Materials	1,195.50
<b>422 Title I, Part A, Improvement Grants</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	280.00
	2,238.50
<b>123 Subtotal</b>	
<b>231 Title I, Part A, Improving Basic Programs</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	407.96
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	51,582.75
2XX Personal Services - Employee Benefits	15,221.50
5XX Other Purchased Services	1,982.99
6XX Supplies and Materials	1,259.05
	70,454.25
<b>231 Subtotal</b>	
<b>312 Title I, Part A, Improving Basic Programs</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	2,401.20
5XX Other Purchased Services	4,805.46
6XX Supplies and Materials	1,804.99



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
312 Title I, Part A, Improving Basic Programs	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
312 Subtotal	9,011.65
366 Deferred Maintenance & Energy Efficiency	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,805.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	111,340.09

#### Schedule Of Changes Worksheet

Beginning Fund Balance	55,684.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	135,234.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	111,340.09	(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	44.00	
Less Last Year	846.39	(4b)
		-802.39
		-802.39 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	78,777.01	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
005 Local Gov Sev Tax (LGST)	939.69	0.00	939.69
021 GEAR UP	0.00	44.52	-44.52
110 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	11,616.79	11,616.79	0.00
121 Title I, Part A, Improving Basic Programs	0.00	5,855.19	-5,855.19
122 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	19,325.00	8,313.39	11,011.61
123 Title I, Part A, Improving Basic Programs	0.00	2,238.50	-2,238.50
231 Title I, Part A, Improving Basic Programs	90,669.00	70,454.25	20,214.75
312 Title I, Part A, Improving Basic Programs	6,499.09	9,011.65	-2,512.56
328 Miscellaneous State Grant	6,043.61	0.00	6,043.61



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
366 Deferred Maintenance & Energy Efficiency	141.44	3,805.80	-3,664.36
<b>Total</b>	<u>135,234.62</u>	<u>111,340.09</u>	<u>23,894.53</u>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	8.75	27.72
1915 Dormitory Charges	5,465.00	6,810.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>5,473.75</u>	<u>6,837.72</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	7,489.56	919.27
8XX Other Expenditures	0.00	549.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>7,489.56</u>	<u>1,468.61</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		4,177.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,837.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,468.61	(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)		9,546.41	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.30	19.75
5300 Operating Transfers from Other Funds	4,549.39	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,549.69	19.75

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	4,631.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,651.45	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 1236-63726984

26 Liberty County

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

1236 Chester-Joplin-Inverness El

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	14,756.56	14,538.22
1112 District Levy - Personal Property	735.41	402.97
1113 District Levy - Heavy Motor Vehicles	3.84	7.25
1114 District Levy - Pers Prop/Mobile Homes	49.01	36.55
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	47.53	0.00
1190 Penalties and Interest on Taxes	84.01	44.54
1510 Interest Earnings	98.29	73.84
3281 State Technology Aid	1,203.32	1,218.03
6100 Material Prior Period Revenue Adjustments	0.00	19.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>16,977.97</b>	<b>16,340.40</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	1,625.09	14,678.00
4XX Purchased Property Services	0.00	988.50
5XX Other Purchased Services	334.34	652.83
6XX Supplies and Materials	17,567.84	4,641.52
<b>23XX Support Services - General Administration</b>		
5XX Other Purchased Services	1,746.95	814.35
6XX Supplies and Materials	49.99	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>21,324.21</b>	<b>21,775.20</b>



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

1236 Chester-Joplin-Inverness EI

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						21,309.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16,340.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,775.20	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	1,249.05	(4b)		-1,249.05	
						-1,249.05	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,625.38	(5)



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

1236 Chester-Joplin-Inverness El

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	103.75	127.43
3460 Montana Oil and Gas Tax	12,847.83	16,090.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,951.58	16,217.98

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	850.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	11,506.93	1,082.50
6XX Supplies and Materials	0.00	2,873.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	11,506.93	4,806.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	31,456.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,217.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,806.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      270.62    Less Last Year                      5,000.00                      (4b)	-4,729.38	
	-4,729.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,139.32	(5)



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

1236 Chester-Joplin-Inverness El

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	7,817.93	1,608.58
1112 District Levy - Personal Property	531.55	65.00
1113 District Levy - Heavy Motor Vehicles	1.72	1.08
1114 District Levy - Pers Prop/Mobile Homes	18.89	7.88
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	22.32	0.00
1190 Penalties and Interest on Taxes	102.24	49.51
1510 Interest Earnings	29.51	38.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>8,524.16</b>	<b>1,770.20</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	2,661.95	3,804.13
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>2,661.95</b>	<b>3,804.13</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		10,353.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,770.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,804.13	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		8,319.71	(5)



# Trustees' Financial Summary

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

1236 Chester-Joplin-Inverness EI

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	49.26	19.41
1900 Other Revenue from Local Sources	4,480.75	0.00
5200 Sale or Compensation for Loss of Assets	373.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,903.01	19.41

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	32,222.77	2,022.42
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	15,059.52	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	47,282.29	2,022.42

#### Schedule Of Changes Worksheet

Beginning Fund Balance	5,485.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,022.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	3,482.82	(5)



# Trustees' Financial Summary

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

1236 Chester-Joplin-Inverness El

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	24,318.26	24,125.20
1112 District Levy - Personal Property	1,165.49	671.10
1113 District Levy - Heavy Motor Vehicles	5.67	12.08
1114 District Levy - Pers Prop/Mobile Homes	69.51	60.34
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	79.30	0.00
1190 Penalties and Interest on Taxes	66.47	48.88
1510 Interest Earnings	114.71	191.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>25,819.41</b>	<b>25,109.34</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	28,385.59	16,350.19
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>28,385.59</b>	<b>16,350.19</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		37,239.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		25,109.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		16,350.19	(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	11,435.11		
Less Last Year	0.00		(4b)
		11,435.11	
		11,435.11	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		57,433.59	(5)



# Trustees' Financial Summary

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

1236 Chester-Joplin-Inverness EI

## Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	31,461.47	27,033.69
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	584,128.10	537,495.49
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,517.78	1,666.73
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,381.98	1,604.31
XX	XXX 26XX 41X	Energy Utility Services	36,875.38	36,138.89
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	64,000.00
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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**\*\* Recalculated \*\***

1236 Chester-Joplin-Inverness EI

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,173.53
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,173.53

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,057.24
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,129.68
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	58,615.46
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, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

**Remember:**

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

**Percentage of Special Ed Funding FY2015 Maximum Budget: 100%**



# Trustees' Financial Summary

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

1236 Chester-Joplin-Inverness EI

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	43,005.11	0.00	0.00	0.00	
280	1XXX	2XX	12,511.91	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	109.55	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	2,988.89	0.00	0.00	0.00	
<b>Totals</b>			58,615.46	0.00	0.00	0.00	58,615.46

*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 FY13.



# Trustees' Financial Summary

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

1236 Chester-Joplin-Inverness El

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</b>					
Land	70,595.00	0.00	0.00	0.00	70,595.00
Buildings	925,713.00	0.00	0.00	0.00	925,713.00
Machinery and Equipment	163,978.00	0.00	0.00	0.00	163,978.00
Totals at Historical Cost	1,160,286.00	0.00	0.00	0.00	1,160,286.00
Less Accumulated Depreciation For:					
Building Accum	853,980.00	0.00	7,774.00	0.00	861,754.00
Machinery and Equipment Accum	111,842.00	2,636.00	11,769.00	0.00	126,247.00
Total Accumulated Depreciation	965,822.00	2,636.00	19,543.00	0.00	988,001.00
Governmental Activities, Capital Assets, net	194,464.00	-2,636.00	-19,543.00	0.00	172,285.00

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

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

Depreciation by Function for FY2013	Governmental	Business-Type	Adjustments
	Activities	Activities	
General Administration (23XX)	1,396.00	0.00	0.00
Operations and Maintenance (26XX)	0.00	0.00	0.00
Transportation (27XX)	10,350.00	0.00	0.00
Unallocated	7,797.00	0.00	0.00
Total Depreciation for FY2013	19,543.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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

1236 Chester-Joplin-Inverness EI

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	19,725.39	0.00	0.00	92.00	19,633.39	0.00	19,633.39
Total Governmental Activity							
Long-Term Liabilities	19,725.39	0.00	0.00	92.00	19,633.39	0.00	19,633.39

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

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