



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Brigette Clark

Phone #: (406) 737-4371

(Signature)

(Date)

Chair, Board of Trustees Lon Withrow

(Signature)

(Date)

County Superintendent Larry Stollfuss

(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: 0153-213020830000

08 Chouteau County 0153 Geraldine Elem

PRC	Title	Project Type	Project Number	CFDA #
102	Title I Part A	FEDERAL	0801533102	84.010A
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	801531403	84.367
163	Title IV, Part A, Safe & Drug-Free	FEDERAL	801531603	84.186A
313	Title I, Part A, Improving Basic Programs	FEDERAL	801533103	84.010A
393	Title V, Part A, Innovative Programs	FEDERAL	801533903	84.298
502	Sale of Assets	LOCAL		
603	Title II, Part D, Ed Technology	FEDERAL	801536003	84.318
652	School Renovation, IDEA, Technology	FEDERAL	801536502	84.352
803	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A021080	84.358A

Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

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)	52,105.57	26,433.97	56,580.78	2,685.56
02	Taxes Receivable - Real and Personal (120-149)	26,251.91	488.31	859.60	
03	Taxes Receivable - Protested (150-159)	486.08	7.63	6.08	
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	78,843.56	26,929.91	57,446.46	2,685.56
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	26,737.99	495.94	865.68	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	26,737.99	495.94	865.68	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	52,105.57	26,433.97	56,580.78	2,685.56
52	TOTAL FUND BALANCE/EQUITY	52,105.57	26,433.97	56,580.78	2,685.56
53	TOTAL LIABILITIES AND FUND BALANCE	78,843.56	26,929.91	57,446.46	2,685.56

Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

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)		45,297.27	1,861.27	
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		45,297.27	1,861.27	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			1,861.27	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,861.27	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		45,297.27		
52	TOTAL FUND BALANCE/EQUITY		45,297.27		
53	TOTAL LIABILITIES AND FUND BALANCE		45,297.27	1,861.27	

Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

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)			3,755.48	1,595.01
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	TOTAL ASSETS AND OTHER DEBITS			3,755.48	1,595.01
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)			3,755.48	1,595.01
52	TOTAL FUND BALANCE/EQUITY			3,755.48	1,595.01
53	TOTAL LIABILITIES AND FUND BALANCE			3,755.48	1,595.01

Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

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: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

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)	-384.81	.62		
02	Taxes Receivable - Real and Personal (120-149)	541.93			
03	Taxes Receivable - Protested (150-159)	16.36			
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	173.48	.62		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	558.29			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	558.29			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-384.81	.62		
52	TOTAL FUND BALANCE/EQUITY	-384.81	.62		
53	TOTAL LIABILITIES AND FUND BALANCE	173.48	.62		

Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

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)	79,150.57			
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	79,150.57			
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)	79,150.57			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	79,150.57			
53	TOTAL LIABILITIES AND FUND BALANCE	79,150.57			

Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

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

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

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

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

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)	9,497.46			
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	9,497.46			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	9,497.46			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	9,497.46			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	9,497.46			



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

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: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

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)			26,542.00	
11	Buildings and Building Improvements (331 & 332)			1,689,987.00	
12	Machinery and Equipment (341 & 342)			152,421.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				1,595.01
15	Amounts to be Provided (404-406)				16,070.45
20	TOTAL ASSETS AND OTHER DEBITS			1,868,950.00	17,665.46
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)				17,665.46
35	TOTAL LIABILITIES				17,665.46
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,868,950.00	
52	TOTAL FUND BALANCE/EQUITY			1,868,950.00	
53	TOTAL LIABILITIES AND FUND BALANCE			1,868,950.00	17,665.46



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	224,582.27	280,497.86
1190	Penalties and Interest on Taxes	2,749.85	2,755.10
1510	Interest Earnings	3,052.63	1,127.55
1900	Other Revenue from Local Sources	74.04	0.00
3110	Direct State Aid	197,167.64	187,528.93
3115	State Spec Ed Allowable Cost Pymt to Districts	10,149.04	10,158.96
3440	State HB20/SB417 Prop Tax Reimb	3,463.74	2,996.96
3444	State School Block Grant	45,830.01	44,664.89
5200	Sale or Compensation for Loss of Assets	1,740.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		488,810.04	529,730.25

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	233,561.70	236,722.92
2XX	Personal Services - Employee Benefits	44,193.90	47,826.57
5XX	Other Purchased Services	2,656.00	3,420.35
6XX	Supplies and Materials	12,342.14	12,658.18
810	Dues and Fees	1,738.70	4,169.53
8XX	Other Expenditures	0.00	207.34
21XX	Support Services - Students		
1XX	Personal Services - Salaries	5,887.07	8,069.28
2XX	Personal Services - Employee Benefits	5,173.72	4,383.66
3XX	Purchased Professional and Technical Services	225.07	0.00
6XX	Supplies and Materials	490.75	86.00
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	2,128.72	1,088.53
222X	Educational Media Services		
1XX	Personal Services - Salaries	10,822.80	11,073.95
2XX	Personal Services - Employee Benefits	1,736.43	3,177.49
3XX	Purchased Professional and Technical Services	0.00	21.99
6XX	Supplies and Materials	1,367.81	1,325.09
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	28,520.64	31,327.80
2XX	Personal Services - Employee Benefits	4,297.21	5,437.95
3XX	Purchased Professional and Technical Services	2,651.00	1,602.00
4XX	Purchased Property Services	1,685.37	1,607.56
5XX	Other Purchased Services	5,522.69	4,136.69



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials	10,063.14	5,176.58
		810	Dues and Fees	1,777.19	2,507.71
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	9,164.57	9,376.73
		2XX	Personal Services - Employee Benefits	91.81	108.12
		5XX	Other Purchased Services	123.90	599.92
		6XX	Supplies and Materials	135.71	140.90
		810	Dues and Fees	600.00	625.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	21,544.08	22,810.13
		2XX	Personal Services - Employee Benefits	4,227.32	4,553.63
		3XX	Purchased Professional and Technical Services	13,321.61	1,036.80
		4XX	Purchased Property Services	37,468.54	30,801.18
		5XX	Other Purchased Services	6,164.24	7,785.36
		6XX	Supplies and Materials	24,796.33	27,368.42
	28XX	Support Services - Central			
		3XX	Purchased Professional and Technical Services	956.13	0.00
		6XX	Supplies and Materials	6,531.74	0.00
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	0.00	1,315.20
		7XX	Property and Equipment Acquisition	2,300.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	16,732.04	16,285.46
		2XX	Personal Services - Employee Benefits	4,410.72	3,237.59
		5XX	Other Purchased Services	154.76	249.00
		6XX	Supplies and Materials	73.40	113.48
		810	Dues and Fees	0.00	42.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,116.30	1,117.39
298	Miscellaneous OPI and Non-OPI State Grants/Loans				
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	1,759.40	0.00
		850	Interest on Debt	41.44	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	456.55	649.61
		2XX	Personal Services - Employee Benefits	4.57	7.49



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

01 - General 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		
		1XX	Personal Services - Salaries	500.00	0.00
		2XX	Personal Services - Employee Benefits	5.01	0.00
		5XX	Other Purchased Services	46.16	0.00
720	School Sponsored	Athletics			
	27XX	Student Transportation	Services		
		1XX	Personal Services - Salaries	1,344.07	1,068.88
		2XX	Personal Services - Employee Benefits	13.46	12.33
		4XX	Purchased Property Services	308.91	316.38
		6XX	Supplies and Materials	1,137.35	363.42
	35XX	Extracurricular -	Athletics		
		1XX	Personal Services - Salaries	8,058.20	9,709.50
		2XX	Personal Services - Employee Benefits	80.71	111.97
		5XX	Other Purchased Services	0.00	39.60
		6XX	Supplies and Materials	610.56	0.00
910	Food Services				
	31XX	Food Services			
		4XX	Purchased Property Services	1,662.22	374.00
		5XX	Other Purchased Services	48.30	50.40
		6XX	Supplies and Materials	12,591.82	13,951.25
999	Undistributed				
	61XX	Operating Transfers to	Other Funds		
		910	Operating Transfers to Other Funds	270.00	159.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>555,693.98</u>	<u>540,408.00</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					62,783.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					529,730.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					540,408.00	(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)					52,105.57	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	3,153.89	4,502.94
1190	Penalties and Interest on Taxes	107.06	108.17
1510	Interest Earnings	1,050.58	672.24
2220	County On-Schedule Trans Reimb	16,314.35	17,780.36
3210	State On-Schedule Trans Reimb	15,890.65	17,232.75
3440	State HB20/SB417 Prop Tax Reimb	45.86	46.22
3444	State School Block Grant	1,232.64	1,201.30
5200	Sale or Compensation for Loss of Assets	450.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		38,245.03	41,543.98

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	4,133.20	4,737.59
2XX	Personal Services - Employee Benefits	141.85	183.36
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,846.52	1,860.64
2XX	Personal Services - Employee Benefits	63.37	72.01
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	23,491.26	26,491.42
2XX	Personal Services - Employee Benefits	806.23	1,025.30
3XX	Purchased Professional and Technical Services	521.00	444.00
4XX	Purchased Property Services	4,889.18	3,952.64
5XX	Other Purchased Services	2,886.87	2,652.88
6XX	Supplies and Materials	3,498.24	3,498.88
8XX	Other Expenditures	0.00	81.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		42,277.72	45,000.32



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						29,890.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,543.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						45,000.32	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						26,433.97	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	13,213.86	4,139.42
1190 Penalties and Interest on Taxes	241.40	184.24
1510 Interest Earnings	2,735.32	1,422.29
3440 State HB20/SB417 Prop Tax Reimb	100.69	36.10
3444 State School Block Grant	3,113.39	3,034.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,404.66	8,816.29

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	32,593.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,593.40	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	47,764.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,816.29	(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)	56,580.78	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	9.59	41.98
1611	National School Lunch Program	18,306.30	13,974.50
1612	School Breakfast Program	84.90	0.00
1622	Breakfast Sales	74.55	0.00
1623	Milk Sales	75.90	40.96
1632	Daily Adult Sales	3,971.05	2,970.75
1900	Other Revenue from Local Sources	0.00	200.00
3220	State Food Services Match	329.74	0.00
4550	Federal Child Nutrition	28,595.46	32,116.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>51,447.49</u>	<u>49,345.03</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	31,562.88	32,918.43
	3XX Purchased Professional and Technical Services	178.03	0.00
	4XX Purchased Property Services	440.65	270.40
	5XX Other Purchased Services	168.87	214.30
	6XX Supplies and Materials	16,513.50	17,118.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>48,863.93</u>	<u>50,521.31</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					3,861.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					49,345.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					50,521.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,685.56	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,827.12	1,344.68
2240 County Retirement Distribution	54,365.92	55,879.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56,193.04	57,223.99

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	33,490.83	34,437.53
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	463.91	636.90
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,510.67	1,561.76
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,701.03	5,336.51
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,568.35	1,595.76
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,603.20	2,922.99
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,901.93	3,360.12
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,368.84	2,261.44
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	39.12	0.00
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	67.00	83.12
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	76.75	0.00
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	197.29	157.03



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,166.33	1,419.48
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,425.45	4,604.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	55,580.70	58,376.71

Schedule of Changes Worksheet

Beginning Fund Balance	46,449.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,223.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,376.71	(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)	45,297.27	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	8,322.98
163 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,275.00
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	18,984.00
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,463.00
603 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	835.00
652 School Renovation, IDEA, Technology	
4650 Federal Miscellaneous Grants from OPI	85,960.81
803 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,644.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	129,485.54

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

PRC Program Function Object	2003 Value
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	297.57
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,036.91
143 Subtotal	3,334.48
163 Title IV, Part A, Safe & Drug-Free	
431 Title II, Part D, Educational Technology	
221X Improvement of Instruction Services	
5XX Other Purchased Services	210.00
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	447.47
6XX Supplies and Materials	335.71



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
221X Improvement of Instruction Services	
5XX Other Purchased Services	491.82
	1,485.00
163 Subtotal	
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	22,664.71
5XX Other Purchased Services	149.00
6XX Supplies and Materials	1,158.79
	23,972.50
313 Subtotal	
393 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,463.00
502 Sale of Assets	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,750.00
603 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	625.00
652 School Renovation, IDEA, Technology	
465 Federal Miscellaneous Grants from OPI	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	85,960.81
803 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	55.44
6XX Supplies and Materials	12,589.31



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
803 Subtotal	12,644.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 132,235.54

Schedule of Changes Worksheet

Beginning Fund Balance	2,750.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	129,485.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	132,235.54 (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)	0.00 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County

0153 Geraldine Elem

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Title I Part A	0.00	0.00	.00
143 Title II, Part A, Teacher/Principal Train/Recruit	8,322.98	3334.48	4988.50
163 Title IV, Part A, Safe & Drug-Free	1,275.00	1485.00	-210.00
313 Title I, Part A, Improving Basic Programs	18,984.00	23972.50	-4988.50
393 Title V, Part A, Innovative Programs	1,463.00	1463.00	.00
502 Sale of Assets	0.00	2750.00	-2750.00
603 Title II, Part D, Ed Technology	835.00	625.00	210.00
652 School Renovation, IDEA, Technology	85,960.81	85960.81	.00
803 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,644.75	12644.75	.00
Total	<u>129,485.54</u>	<u>132,235.54</u>	<u>-2,750.00</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	70.17	47.89
1910 Rentals	525.00	6,580.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	595.17	6,627.89

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		
4XX Purchased Property Services	2,521.16	2,924.86
6XX Supplies and Materials	965.81	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,486.97	2,924.86

Schedule of Changes Worksheet

Beginning Fund Balance	52.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,627.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,924.86	(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)
	3,755.48	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	52.10	50.85
5300 Operating Transfers from Other Funds	270.00	159.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	322.10	210.54

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	0.00	138.65
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	23.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23.40	138.65

Schedule of Changes Worksheet

Beginning Fund Balance	1,523.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	210.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	138.65	(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)	1,595.01	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	0.00	9,006.30
1190	Penalties and Interest on Taxes	0.00	3.12
1510	Interest Earnings	16.22	0.00
3281	State Technology Aid	93.27	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	101.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>109.49</u>	<u>9,110.98</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		
	3XX Purchased Professional and Technical Services	0.00	1,141.22
	6XX Supplies and Materials	0.00	8,354.57
298	Miscellaneous OPI and Non-OPI State Grants/Loans		
	222X Educational Media Services		
	6XX Supplies and Materials	928.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>928.62</u>	<u>9,495.79</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,110.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,495.79	(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)					-384.81	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	11.16
3282 State Flexibility Fund Allocation	0.00	2,893.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,904.65

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	0.96
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	0.00	285.94
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	2,617.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,904.03

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,904.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,904.03	(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)		0.62 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	3,080.34	2,185.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,080.34	2,185.90

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		
4XX Purchased Property Services	0.00	4,147.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,147.25

Schedule of Changes Worksheet

Beginning Fund Balance	81,111.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,185.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,147.25	(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)	79,150.57	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

**08 Chouteau County
0153 Geraldine Elem**

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	10,151.36	11,651.13
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	2,300.00	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: 0153-213020830000

08 Chouteau County
0153 Geraldine Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,158.96
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	10,158.96

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,386.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,628.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	21,002.92
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: 0153-213020830000

08 Chouteau County 0153 Geraldine Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	16,285.46	0.00	0.00	0.00	
280	1XXX	2XX	3,237.59	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	249.00	0.00	0.00	0.00	
280	1XXX	6XX	113.48	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	1,117.39	0.00	0.00	0.00	
Totals			21,002.92	0.00	0.00	0.00	21,002.92



Trustees' Financial Summary

FY2002-03

Submit ID: 0153-213020830000

08 Chouteau County

0153 Geraldine Elem

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*