



# Trustees' Financial Summary

FY2002-03

Submit ID: 0154-109837960000

**08 Chouteau County**  
**0154 Geraldine H S**

**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.**



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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
103	Resource Transfers Dist/Coops	LOCAL		Local
203	Vo Ed All Career & Tech Ed Programs	STATE	2003	State
402	Sale of Asset	LOCAL		
803	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A021086	84.358A
823	Vo Ed Carl D Perkins-Basic	FEDERAL	0801548103BG	84.048A

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	48,440.19	25,818.71	87,709.25	
02	Taxes Receivable - Real and Personal (120-149)	19,247.86	957.06	1,057.07	
03	Taxes Receivable - Protested (150-159)	358.25	15.00	10.22	
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>68,046.30</b>	<b>26,790.77</b>	<b>88,776.54</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)	19,606.11	972.06	1,067.29	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>19,606.11</b>	<b>972.06</b>	<b>1,067.29</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	48,440.19	25,818.71	87,709.25	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>48,440.19</b>	<b>25,818.71</b>	<b>87,709.25</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>68,046.30</b>	<b>26,790.77</b>	<b>88,776.54</b>	



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0154 Geraldine H S

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)		33,420.77	4,243.78	5,602.07
02	Taxes Receivable - Real and Personal (120-149)				326.53
03	Taxes Receivable - Protested (150-159)				5.87
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>		33,420.77	4,243.78	5,934.47
<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)			4,243.78	332.40
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			4,243.78	332.40
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		33,420.77		5,602.07
52	<b>TOTAL FUND BALANCE/EQUITY</b>		33,420.77		5,602.07
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		33,420.77	4,243.78	5,934.47

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-40.66		513.03	1,064.56
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)	520.00			
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>479.34</b>		<b>513.03</b>	<b>1,064.56</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	479.34		513.03	1,064.56
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>479.34</b>		<b>513.03</b>	<b>1,064.56</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>479.34</b>		<b>513.03</b>	<b>1,064.56</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-641.67	.73		
02	Taxes Receivable - Real and Personal (120-149)	564.61			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>-60.70</b>	<b>.73</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)	580.97			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>580.97</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-641.67	.73		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>-641.67</b>	<b>.73</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>-60.70</b>	<b>.73</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	449.21			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	449.21			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	449.21			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	449.21			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	449.21			

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
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)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			21,462.84	
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>			21,462.84	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			21,462.84	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			21,462.84	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			21,462.84	



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



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<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)				
10	Land and Land Improvements (311-322)			550.00	
11	Buildings and Building Improvements (331 & 332)			1,299,211.00	
12	Machinery and Equipment (341 & 342)			236,500.64	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				1,064.56
15	Amounts to be Provided (404-406)				10,712.41
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>1,536,261.64</b>	<b>11,776.97</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)				
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)				11,776.97
35	<b>TOTAL LIABILITIES</b>				<b>11,776.97</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			1,536,261.64	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>1,536,261.64</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>1,536,261.64</b>	<b>11,776.97</b>



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## 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	180,613.05	248,792.19
1190	Penalties and Interest on Taxes	2,007.41	1,980.64
1510	Interest Earnings	3,254.44	1,390.33
1900	Other Revenue from Local Sources	12.82	5.00
3110	Direct State Aid	214,542.57	213,950.52
3115	State Spec Ed Allowable Cost Pymt to Districts	6,112.49	6,711.24
3440	State HB20/SB417 Prop Tax Reimb	2,582.64	2,315.16
3444	State School Block Grant	22,055.61	21,494.90
5200	Sale or Compensation for Loss of Assets	1,740.81	0.00
5300	Operating Transfers from Other Funds	0.00	495.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>432,921.84</b>	<b>497,135.52</b>

### 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	184,050.71	185,676.73
2XX	Personal Services - Employee Benefits	29,877.38	25,855.16
3XX	Purchased Professional and Technical Services	312.00	0.00
5XX	Other Purchased Services	2,636.31	3,480.00
6XX	Supplies and Materials	12,438.10	14,603.85
810	Dues and Fees	1,456.80	4,483.52
8XX	Other Expenditures	0.00	1,910.80
21XX	Support Services - Students		
1XX	Personal Services - Salaries	5,887.09	8,094.17
2XX	Personal Services - Employee Benefits	2,953.68	4,363.16
3XX	Purchased Professional and Technical Services	200.00	0.00
5XX	Other Purchased Services	51.10	152.60
6XX	Supplies and Materials	240.00	479.97
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	3,734.62	1,740.48
222X	Educational Media Services		
1XX	Personal Services - Salaries	3,607.56	3,691.33
2XX	Personal Services - Employee Benefits	1,811.66	3,082.82
3XX	Purchased Professional and Technical Services	200.00	0.00
6XX	Supplies and Materials	1,562.66	1,054.65
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	28,478.53	31,264.99
2XX	Personal Services - Employee Benefits	4,230.94	5,356.46



# Trustees' Financial Summary

FY2002-03

Submit ID: 0154-109837960000

**08 Chouteau County**  
**0154 Geraldine H S**

## 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			
		3XX	Purchased Professional and Technical Services	2,038.43	2,067.45
		4XX	Purchased Property Services	1,506.51	1,490.59
		5XX	Other Purchased Services	5,121.66	7,200.34
		6XX	Supplies and Materials	7,801.67	5,301.37
		810	Dues and Fees	1,267.12	2,275.04
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	9,133.64	9,388.71
		2XX	Personal Services - Employee Benefits	70.35	84.04
		5XX	Other Purchased Services	399.10	929.23
		6XX	Supplies and Materials	139.25	251.03
		810	Dues and Fees	675.00	650.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	24,143.88	25,275.23
		2XX	Personal Services - Employee Benefits	4,197.56	4,516.95
		3XX	Purchased Professional and Technical Services	660.84	84.00
		4XX	Purchased Property Services	26,942.28	30,159.16
		5XX	Other Purchased Services	6,201.78	7,968.32
		6XX	Supplies and Materials	30,653.30	31,893.11
		810	Dues and Fees	205.00	0.00
	28XX	Support Services - Central			
		3XX	Purchased Professional and Technical Services	1,934.90	0.00
		6XX	Supplies and Materials	6,897.24	0.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	3,450.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	13,553.74	12,429.06
		2XX	Personal Services - Employee Benefits	4,361.65	3,161.03
		5XX	Other Purchased Services	0.00	116.91
		6XX	Supplies and Materials	515.95	383.20
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	672.32	678.42
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



# Trustees' Financial Summary

FY2002-03

Submit ID: 0154-109837960000

**08 Chouteau County  
0154 Geraldine H S**

## 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		
	27XX	Student Transportation	Services		
		1XX	Personal Services - Salaries	1,122.70	1,008.62
		2XX	Personal Services - Employee Benefits	8.65	9.03
	34XX	Extracurricular -	Activities		
		1XX	Personal Services - Salaries	11,319.00	10,000.00
		2XX	Personal Services - Employee Benefits	87.18	89.51
		5XX	Other Purchased Services	2,711.42	1,472.71
		6XX	Supplies and Materials	278.92	185.44
		810	Dues and Fees	700.00	1,954.50
720	School Sponsored	Athletics			
	27XX	Student Transportation	Services		
		1XX	Personal Services - Salaries	4,038.56	4,237.04
		2XX	Personal Services - Employee Benefits	31.11	37.93
		4XX	Purchased Property Services	556.62	751.88
		6XX	Supplies and Materials	2,934.97	2,351.08
	35XX	Extracurricular -	Athletics		
		1XX	Personal Services - Salaries	20,660.34	21,813.50
		2XX	Personal Services - Employee Benefits	159.13	195.25
		3XX	Purchased Professional and Technical Services	0.00	18.75
		5XX	Other Purchased Services	5,588.78	6,823.03
		6XX	Supplies and Materials	7,997.04	10,743.51
		810	Dues and Fees	1,435.00	2,700.00
910	Food Services				
	31XX	Food Services			
		4XX	Purchased Property Services	0.00	600.00
		6XX	Supplies and Materials	0.00	1,700.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	275.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>497,977.57</u>	<u>508,285.66</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0154-109837960000

08 Chouteau County

0154 Geraldine H S

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					59,590.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					497,135.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					508,285.66	(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)					48,440.19	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0154-109837960000

**08 Chouteau County**  
**0154 Geraldine H S**

## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	10,323.30	10,562.95
1190	Penalties and Interest on Taxes	208.92	113.98
1510	Interest Earnings	934.91	668.53
2220	County On-Schedule Trans Reimb	11,384.05	12,216.74
3210	State On-Schedule Trans Reimb	10,839.74	11,664.13
3440	State HB20/SB417 Prop Tax Reimb	143.68	96.86
3444	State School Block Grant	1,059.25	1,032.32
5200	Sale or Compensation for Loss of Assets	100.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>34,993.85</b>	<b>36,355.51</b>

### 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	4,133.16	4,737.59
2XX	Personal Services - Employee Benefits	129.87	163.46
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,826.62	1,860.64
2XX	Personal Services - Employee Benefits	57.40	64.20
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	15,933.02	15,958.42
2XX	Personal Services - Employee Benefits	500.66	550.60
3XX	Purchased Professional and Technical Services	611.43	475.58
4XX	Purchased Property Services	7,062.85	8,259.75
5XX	Other Purchased Services	3,043.07	2,917.25
6XX	Supplies and Materials	3,282.55	3,682.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<b>36,580.63</b>	<b>38,669.89</b>



# Trustees' Financial Summary

FY2002-03

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08 Chouteau County

0154 Geraldine H S

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						28,133.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						36,355.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,669.89	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						25,818.71	(5)



# Trustees' Financial Summary

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**08 Chouteau County**  
**0154 Geraldine H S**

## 11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	18,620.62	7,788.85
1190	Penalties and Interest on Taxes	179.44	190.20
1510	Interest Earnings	3,172.28	2,237.50
3440	State HB20/SB417 Prop Tax Reimb	266.74	65.08
3444	State School Block Grant	2,230.74	2,174.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>24,469.82</u>	<u>12,455.66</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	21,560.08	2,635.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>21,560.08</u>	<u>2,635.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		77,888.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		12,455.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,635.00	(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)		87,709.25	(5)



# Trustees' Financial Summary

FY2002-03

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**08 Chouteau County  
0154 Geraldine H S**

## 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,348.23	972.03
2240 County Retirement Distribution	43,495.63	47,085.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>44,843.86</b>	<b>48,057.68</b>

### 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	26,259.48	25,991.90
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	464.13	607.46
222X Educational Media Services		
2XX Personal Services - Employee Benefits	420.45	458.66
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,511.39	5,253.13
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,545.63	1,585.43
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,252.40	3,377.33
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,990.54	1,964.16
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,527.35	2,375.96
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	134.87	0.00
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2.62	148.09
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,767.57	1,399.68
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	592.97	622.11



# Trustees' Financial Summary

FY2002-03

Submit ID: 0154-109837960000

**08 Chouteau County  
0154 Geraldine H S**

## 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	3,172.16	3,349.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	46,641.56	47,132.94

### Schedule of Changes Worksheet

Beginning Fund Balance	32,496.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,057.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,132.94	(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)	33,420.77	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0154-109837960000

**08 Chouteau County  
0154 Geraldine H S**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>103 Resource Transfers Dist/Coops</b>	
5710 Special Education Resources Transferred from Other School Districts or Coops	4,000.00
<b>203 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	657.00
<b>402 Sale of Asset</b>	
1510 Interest Earnings	35.91
<b>803 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,023.22
<b>823 Vo Ed Carl D Perkins-Basic</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,046.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	16,762.13

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

PRC Program Function Object	2003 Value
<b>103 Resource Transfers Dist/Coops</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	4,000.00
<b>203 Vo Ed All Career &amp; Tech Ed Programs</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	657.00
<b>402 Sale of Asset</b>	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	6,138.91
<b>803 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	10,023.22



# Trustees' Financial Summary

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08 Chouteau County  
0154 Geraldine H S

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>823 Vo Ed Carl D Perkins-Basic</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	2,046.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      22,865.13

### Schedule of Changes Worksheet

Beginning Fund Balance	6,103.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,762.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,865.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)                      0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)                      0.00		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
103 Resource Transfers Dist/Coops	4,000.00	4000.00	.00
203 Vo Ed All Career & Tech Ed Programs	657.00	657.00	.00
402 Sale of Asset	35.91	6138.91	-6103.00
803 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,023.22	10023.22	.00
823 Vo Ed Carl D Perkins-Basic	2,046.00	2046.00	.00
<b>Total</b>	16,762.13	22,865.13	-6,103.00



# Trustees' Financial Summary

FY2002-03

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**08 Chouteau County**  
**0154 Geraldine H S**

## 17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	4,422.72	4,100.74
1190	Penalties and Interest on Taxes	9.45	30.06
1510	Interest Earnings	31.29	60.23
3440	State HB20/SB417 Prop Tax Reimb	65.24	37.84
3444	State School Block Grant	441.81	430.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>4,970.51</u>	<u>4,659.45</u>

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	6XX Supplies and Materials	3,494.92	0.00
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	1,060.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>4,554.92</u>	<u>0.00</u>



# Trustees' Financial Summary

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**08 Chouteau County**  
**0154 Geraldine H S**

## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					942.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,659.45	(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)					5,602.07	(5)



# Trustees' Financial Summary

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0154 Geraldine H S

## 18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1311 Driver's Education Fees	0.00	800.00
1510 Interest Earnings	0.00	7.16
3260 State Driver's Education Reimbursement	823.56	725.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>823.56</b>	<b>1,532.27</b>

### 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		
4XX Purchased Property Services	750.34	858.69
6XX Supplies and Materials	120.74	112.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>871.08</b>	<b>971.45</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	-81.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,532.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	971.45	(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)
	479.34	(5)



# Trustees' Financial Summary

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0154 Geraldine H S

## 20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	31.24	25.68
1910 Rentals	0.00	175.00
1915 Dormitory Charges	5,215.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,246.24	200.68

### 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	3,034.69	873.23
6XX Supplies and Materials	436.06	843.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,470.75	1,716.28

## Schedule of Changes Worksheet

Beginning Fund Balance	2,028.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	200.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,716.28	(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)
	513.03	(5)



# Trustees' Financial Summary

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**08 Chouteau County  
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## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	47.01	51.55
5300 Operating Transfers from Other Funds	275.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	322.01	51.55

### 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	37.14
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	495.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	532.68

## Schedule of Changes Worksheet

Beginning Fund Balance	1,545.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	532.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year                   0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year                   0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,064.56	(5)



# Trustees' Financial Summary

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0154 Geraldine H S**

## 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	10,948.49
1190	Penalties and Interest on Taxes	0.00	3.38
1510	Interest Earnings	12.65	0.00
3281	State Technology Aid	99.58	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	106.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>112.23</u>	<u>11,058.33</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	0.00	3,550.04
	6XX Supplies and Materials	0.00	7,725.05
222X	Educational Media Services		
	3XX Purchased Professional and Technical Services	0.00	112.81
	6XX Supplies and Materials	0.00	312.10
298	Miscellaneous OPI and Non-OPI State Grants/Loans		
222X	Educational Media Services		
	6XX Supplies and Materials	854.40	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>854.40</u>	<u>11,700.00</u>



# Trustees' Financial Summary

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28 - Technology Fund

## Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,058.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,700.00	(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)					-641.67	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	8.13
3282 State Flexibility Fund Allocation	0.00	1,620.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	1,628.19

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	2.01
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	0.00	142.98
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	1,482.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,627.46

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,628.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,627.46	(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)		0.73 (5)



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## 60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	981.37	687.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	981.37	687.62

### 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	23,233.00	0.00
6XX Supplies and Materials	0.00	5,452.77
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	23,233.00	5,452.77

## Schedule of Changes Worksheet

Beginning Fund Balance	5,214.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	687.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,452.77	(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)	449.21	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	74,905.28	78,354.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	74,905.28	78,354.85

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular	66,689.93	88,452.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	66,689.93	88,452.98

## Schedule of Changes Worksheet

Beginning Fund Balance	31,560.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78,354.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	88,452.98	(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)	21,462.84	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	8,296.09	8,695.11
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	3,450.00	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



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,167.94
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	6,167.94

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,055.81
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,881.78
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	16,768.62
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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



# Trustees' Financial Summary

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## 08 Chouteau County 0154 Geraldine H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	12,429.06	0.00	0.00	0.00	
280	1XXX	2XX	3,161.03	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	116.91	0.00	0.00	0.00	
280	1XXX	6XX	383.20	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	678.42	0.00	0.00	0.00	
<b>Totals</b>			16,768.62	0.00	0.00	0.00	16,768.62



# Trustees' Financial Summary

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*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.*