



Trustees' Financial Summary

FY2005-06

Submit ID: 0153-62342850

08 Chouteau County
0153 Geraldine Elem

**** Recalculated ****

Due Dates:

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

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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

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

Certification

Business Manager/Clerk Brigette Clark

Phone #: (406) 737-4371

(Signature)

(Date)

Chair, Board of Trustees Lance Juedeman

(Signature)

(Date)

County Superintendent Larry Stollfuss

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY06 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
006	State OTO Energy Cost Relief and Transportation	STATE	2006	State
145	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801531405	84.367
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801531406	84.367
166	Title IV, Part A, Safe & Drug-Free	FEDERAL	0801531606	84.186A
316	Title I, Part A, Improving Basic Programs	FEDERAL	0801533106	84.010A
396	Title V, Part A, Innovative Programs	FEDERAL	0801533906	84.298
606	Title II, Part D, Ed Technology	FEDERAL	0801536006	84.318
805	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A041080	84.358A
806	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A051080	84.358A



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	123,596.54	23,977.75	27,131.45	2,431.65
02	Taxes Receivable - Real and Personal (120-149)	19,897.50	873.90	363.02	
03	Taxes Receivable - Protested (150-159)	1,726.38	81.77	19.16	
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	145,220.42	24,933.42	27,513.63	2,431.65
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21,623.88	955.67	382.18	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	21,623.88	955.67	382.18	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	43,706.50			
48	Fund Balance for Budget (961-970)	79,890.04	23,977.75	27,131.45	2,431.65
52	TOTAL FUND BALANCE/EQUITY	123,596.54	23,977.75	27,131.45	2,431.65
53	TOTAL LIABILITIES AND FUND BALANCE	145,220.42	24,933.42	27,513.63	2,431.65



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		37,483.01	-4,487.70	
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)			4,488.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		37,483.01	.30	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			.30	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			.30	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		37,483.01		
52	TOTAL FUND BALANCE/EQUITY		37,483.01		
53	TOTAL LIABILITIES AND FUND BALANCE		37,483.01	.30	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			438.66	2,185.79
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			438.66	2,185.79
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)			438.66	2,185.79
52	TOTAL FUND BALANCE/EQUITY			438.66	2,185.79
53	TOTAL LIABILITIES AND FUND BALANCE			438.66	2,185.79



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,846.48	3,690.52		
02	Taxes Receivable - Real and Personal (120-149)	559.61			
03	Taxes Receivable - Protested (150-159)	53.20			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		12,566.00		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,459.29	16,256.52		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	612.81			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	612.81			
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)	11,846.48	16,256.52		
52	TOTAL FUND BALANCE/EQUITY	11,846.48	16,256.52		
53	TOTAL LIABILITIES AND FUND BALANCE	12,459.29	16,256.52		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	76,825.04			
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	76,825.04			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
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)	76,825.04			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	76,825.04			
53	TOTAL LIABILITIES AND FUND BALANCE	76,825.04			



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



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,330.30			
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	16,330.30			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	16,330.30			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	16,330.30			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	16,330.30			



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



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



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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	267,067.31	332,023.81
1113 District Levy - Heavy Motor Vehicles	41.29	7.58
1190 Penalties and Interest on Taxes	2,064.04	3,290.36
1510 Interest Earnings	548.40	1,413.25
3110 Direct State Aid	168,971.33	179,147.22
3115 State Spec Ed Allowable Cost Pymt to Districts	9,872.69	9,154.86
3440 State HB20/SB417 Prop Tax Reimb	1,714.78	1,286.08
3444 State School Block Grant	45,937.82	46,286.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	496,217.66	572,610.11

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	220,151.19	189,251.53
2XX Personal Services - Employee Benefits	48,029.90	55,827.83
5XX Other Purchased Services	2,296.04	3,720.00
6XX Supplies and Materials	15,166.28	15,129.39
8XX Other Expenditures	1,755.00	1,730.00
21XX Support Services - Students		
1XX Personal Services - Salaries	8,574.41	8,613.34
2XX Personal Services - Employee Benefits	4,796.65	5,116.99
6XX Supplies and Materials	124.00	0.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	855.25	149.15
222X Educational Media Services		
1XX Personal Services - Salaries	2,680.10	2,744.16
2XX Personal Services - Employee Benefits	1,233.85	42.07
6XX Supplies and Materials	1,149.92	1,850.54
23XX Support Services - General Administration		
1XX Personal Services - Salaries	29,185.90	28,739.27
2XX Personal Services - Employee Benefits	5,642.39	6,103.90
3XX Purchased Professional and Technical Services	2,535.10	2,002.00
4XX Purchased Property Services	0.00	1,220.45
5XX Other Purchased Services	5,790.09	6,836.45
6XX Supplies and Materials	3,018.15	4,669.78
8XX Other Expenditures	1,713.77	2,208.33
25XX Support Services - Business		
1XX Personal Services - Salaries	9,806.83	10,189.62



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	150.84	156.22
		3XX	Purchased Professional and Technical Services	0.00	2,320.00
		4XX	Purchased Property Services	0.00	18.00
		5XX	Other Purchased Services	345.46	470.65
		6XX	Supplies and Materials	174.08	136.90
		8XX	Other Expenditures	800.00	1,112.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	22,382.15	22,329.46
		2XX	Personal Services - Employee Benefits	5,009.03	5,327.27
		4XX	Purchased Property Services	29,360.44	30,028.35
		5XX	Other Purchased Services	7,976.00	8,617.90
		6XX	Supplies and Materials	23,057.53	35,282.16
		8XX	Other Expenditures	140.00	236.50
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	39,182.50
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	12,576.15	14,982.20
		2XX	Personal Services - Employee Benefits	2,036.92	3,095.65
		4XX	Purchased Property Services	0.00	264.18
		5XX	Other Purchased Services	0.00	752.89
		6XX	Supplies and Materials	351.27	57.24
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services	900.00	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	998.15	953.31
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	436.56	454.13
		2XX	Personal Services - Employee Benefits	6.71	6.96
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,274.57	1,794.13
		2XX	Personal Services - Employee Benefits	19.60	27.51
		4XX	Purchased Property Services	575.79	1,435.03
		6XX	Supplies and Materials	463.73	746.25
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	10,263.32	11,087.20



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	157.88	169.98
		4XX	Purchased Property Services	250.00	225.00
		6XX	Supplies and Materials	2,331.39	2,948.21
910	Food Services				
	31XX	Food Services			
		4XX	Purchased Property Services	0.00	691.36
		6XX	Supplies and Materials	6,762.69	14,183.61
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	422.51	656.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>493,727.59</u>	<u>545,894.05</u>

Schedule of Changes Worksheet

Beginning Fund Balance					55,468.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					572,610.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					545,894.05	(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	43,706.50	Less Last Year	2,295.00	(4b)	41,411.50	
					41,411.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					123,596.54	(5)



Trustees' Financial Summary

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08 Chouteau County
0153 Geraldine Elem

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	4,966.14	19,070.38
1113	District Levy - Heavy Motor Vehicles	0.00	0.11
1190	Penalties and Interest on Taxes	31.20	66.37
1510	Interest Earnings	201.59	315.64
2220	County On-Schedule Trans Reimb	17,797.23	12,062.16
3210	State On-Schedule Trans Reimb	16,060.30	10,963.10
3440	State HB20/SB417 Prop Tax Reimb	217.54	163.16
3444	State School Block Grant	617.77	622.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>39,891.77</u>	<u>43,263.39</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	4,437.95	4,208.16
2XX	Personal Services - Employee Benefits	245.18	265.81
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,961.28	2,040.22
2XX	Personal Services - Employee Benefits	108.35	128.87
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	23,165.79	18,230.67
2XX	Personal Services - Employee Benefits	1,279.80	1,151.57
3XX	Purchased Professional and Technical Services	65.00	76.00
4XX	Purchased Property Services	7,097.15	4,831.57
5XX	Other Purchased Services	3,113.22	3,047.46
6XX	Supplies and Materials	5,422.48	5,314.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>46,896.20</u>	<u>39,294.74</u>



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**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						20,009.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						43,263.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,294.74	(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)						23,977.75	(5)



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**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	3,493.17	3,653.99
1113 District Levy - Heavy Motor Vehicles	2.00	0.30
1190 Penalties and Interest on Taxes	56.62	91.95
1510 Interest Earnings	242.43	538.73
3440 State HB20/SB417 Prop Tax Reimb	188.24	141.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,982.46	4,426.15

Schedule of Changes Worksheet

Beginning Fund Balance	22,705.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,426.15	(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)	27,131.45	(5)



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**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	18.56	14.69
1611 National School Lunch Program	12,661.55	15,803.91
1623 Milk Sales	268.00	0.00
1632 Daily Adult Sales	5,340.25	0.00
1900 Other Revenue from Local Sources	5.08	0.00
3220 State Food Services Match	145.53	0.00
4550 Federal Child Nutrition	28,675.11	28,883.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47,114.08	44,701.87

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	25,711.51	26,949.34
2XX Personal Services - Employee Benefits	0.00	1,600.71
4XX Purchased Property Services	477.00	458.00
5XX Other Purchased Services	69.33	424.89
6XX Supplies and Materials	20,003.02	15,868.52
8XX Other Expenditures	383.98	477.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,644.84	45,778.72

Schedule of Changes Worksheet

Beginning Fund Balance	3,508.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,701.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,778.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,431.65	(5)



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**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	414.62	599.83
2240 County Retirement Distribution	43,751.25	52,278.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,165.87	52,877.91

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	31,529.67	27,121.82
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	675.92	681.21
222X Educational Media Services		
2XX Personal Services - Employee Benefits	411.50	422.06
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,175.85	5,012.91
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,671.19	1,734.36
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,076.73	3,042.06
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,778.02	1,982.49
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,845.51	2,204.24
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	64.10	66.81
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	187.16	263.88
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,500.53	1,705.06
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,454.14	3,623.59



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**** Recalculated ****

14 - Retirement Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	52,370.32	47,860.49

Schedule of Changes Worksheet

Beginning Fund Balance	32,465.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,877.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,860.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,483.01	(5)



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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
006 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	940.23
145 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	195.50
146 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	8,588.00
166 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	511.00
316 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	2,022.00
396 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	758.00
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	62.00
805 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,059.08
806 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,243.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,379.38

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

PRC Program Function Object	2006 Value
006 State OTO Energy Cost Relief and Transportation	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	940.23
145 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
5XX Other Purchased Services	195.50
146 Title II, Part A, Teacher/Principal Train/Recruit	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	7,379.37



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,208.63
	8,588.00
146 Subtotal	
166 Title IV, Part A, Safe & Drug-Free	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	511.00
316 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,390.07
2XX Personal Services - Employee Benefits	631.93
	2,022.00
316 Subtotal	
396 Title V, Part A, Innovative Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	758.00
606 Title II, Part D, Ed Technology	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	62.00
805 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	2,350.34
2XX Personal Services - Employee Benefits	357.33
3XX Purchased Professional and Technical Services	3,639.11
5XX Other Purchased Services	1,635.45
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,615.99
2XX Personal Services - Employee Benefits	460.86



Trustees' Financial Summary

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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
805 Subtotal	12,059.08
806 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	750.00
2XX Personal Services - Employee Benefits	177.90
3XX Purchased Professional and Technical Services	3,763.23
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,531.73
2XX Personal Services - Employee Benefits	20.71
806 Subtotal	6,243.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 31,379.38



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**** Recalculated ****

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31,379.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					31,379.38	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	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
006 State OTO Energy Cost Relief and Transportation	940.23	940.23	0.00
145 Title II, Part A, Teacher/Principal Train/Recruit	195.50	195.50	0.00
146 Title II, Part A, Teacher/Principal Train/Recruit	8,588.00	8,588.00	0.00
166 Title IV, Part A, Safe & Drug-Free	511.00	511.00	0.00
316 Title I, Part A, Improving Basic Programs	2,022.00	2,022.00	0.00
396 Title V, Part A, Innovative Programs	758.00	758.00	0.00
606 Title II, Part D, Ed Technology	62.00	62.00	0.00
805 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,059.08	12,059.08	0.00
806 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,243.57	6,243.57	0.00
Total	<u>31,379.38</u>	<u>31,379.38</u>	<u>.00</u>



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**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	24.80	16.03
1910 Rentals	4,100.00	170.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,124.80	186.98

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	934.81	3,332.10
6XX Supplies and Materials	112.20	260.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,047.01	3,592.18

Schedule of Changes Worksheet

Beginning Fund Balance	3,843.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	186.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,592.18	(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)
	438.66	(5)



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**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	30.90	33.43
5300	Operating Transfers from Other Funds	422.51	656.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>453.41</u>	<u>689.43</u>

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

PRC Program Function Object	2005 Value	2006 Value	
1XX Regular Education Programs - Elementary/Secondary			
23XX Support Services - General Administration			
1XX Personal Services - Salaries	1,071.05	0.00	
2XX Personal Services - Employee Benefits	14.13	0.00	
27XX Student Transportation Services			
1XX Personal Services - Salaries	131.41	0.00	
2XX Personal Services - Employee Benefits	1.73	0.00	
910 Food Services			
31XX Food Services			
1XX Personal Services - Salaries	5.06	0.00	
2XX Personal Services - Employee Benefits	0.07	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,223.45</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		1,496.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		689.43	(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
Ending Fund Balance (1 + 2 - 3 + 4)		2,185.79	(5)



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**** Recalculated ****

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	9,666.54	9,890.88
1113 District Levy - Heavy Motor Vehicles	0.00	0.05
1190 Penalties and Interest on Taxes	49.64	78.77
1510 Interest Earnings	9.47	107.11
1900 Other Revenue from Local Sources	0.00	8,832.45
3281 State Technology Aid	1,602.74	2,440.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,328.39	21,349.35

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	2,327.96	2,996.64
6XX Supplies and Materials	8,297.79	7,911.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,625.75	10,908.16

Schedule of Changes Worksheet

Beginning Fund Balance		1,405.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,349.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		10,908.16	(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)		11,846.48	(5)



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**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	30.98	49.66
3445 State Combined Fund School Block Grant	3,120.72	3,144.44
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	12,566.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,151.70	15,760.10

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	303.60
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	106.40	279.96
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,363.34	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,469.74	583.56

Schedule of Changes Worksheet

Beginning Fund Balance	1,079.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,760.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	583.56	(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)	16,256.52	(5)



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60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	899.41	1,686.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	899.41	1,686.03

Schedule of Changes Worksheet

Beginning Fund Balance	75,139.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,686.03	(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)	76,825.04	(5)



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**** Recalculated ****

Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	7,743.40	8,142.62
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	225,698.50	186,043.07
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	6,800.20	2,598.78
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	12,723.89	14,966.14
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	39,182.50
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

FY2005-06

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08 Chouteau County
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**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,154.86
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,154.86

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,051.18
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,182.85
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	20,105.47
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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%



Trustees' Financial Summary

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**** Recalculated ****

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	14,982.20	0.00	0.00	0.00	
280	1XXX	2XX	3,095.65	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	264.18	0.00	0.00	0.00	
280	1XXX	5XX	752.89	0.00	0.00	0.00	
280	1XXX	6XX	57.24	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	953.31	0.00	0.00	0.00	
Totals			20,105.47	0.00	0.00	0.00	20,105.47



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**** Recalculated ****

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 FY06.*



Trustees' Financial Summary

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**** Recalculated ****

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	3,351.00	0.00	0.00	0.00	3,351.00
Land Improvements	23,191.00	0.00	0.00	0.00	23,191.00
Buildings	1,685,237.00	0.00	0.00	0.00	1,685,237.00
Machinery And Equipment	176,348.00	0.00	0.00	0.00	176,348.00
Totals at historical cost	1,888,127.00	0.00	0.00	0.00	1,888,127.00
Less Accumulated depreciation for:					
Improvement Accum	6,897.00	0.00	928.00	0.00	7,825.00
Building Accum	729,484.00	0.00	18,989.00	0.00	748,473.00
Machinery And Equipment Accum	107,997.00	0.00	20,069.00	0.00	128,066.00
Total accumulated depreciation	844,378.00	0.00	39,986.00	0.00	884,364.00
Governmental activities, capital assets, net	1,043,749.00	0.00	-39,986.00	0.00	1,003,763.00

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

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

Depreciation by Function for FY2006	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,993.00	0.00	0.00
Operations and Maintenance (26XX)	0.00	0.00	0.00
Transportation (27XX)	17,691.00	0.00	0.00
Food Service (31XX)	385.00	0.00	0.00
Unallocated	19,917.00	0.00	0.00
Total Depreciation for FY2006	39,986.00	0.00	0.00



Trustees' Financial Summary

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**** Recalculated ****

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	13,671.51	2,432.22	0.00	0.00	16,103.73	7,204.19	8,899.54
Total Governmental Activity							
Long-Term Liabilities	13,671.51	2,432.22	0.00	0.00	16,103.73	7,204.19	8,899.54

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

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