



Trustees' Financial Summary

FY2005-06

Submit ID: 0154-48955247

**08 Chouteau County
0154 Geraldine H S**

**** 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
106	Resource Transfers Dist/Coops	LOCAL		Local
205	Vo Ed Tech Ed/Industrial Arts	STATE	2005	State
206	Vo Ed Tech Ed/Industrial Arts	STATE	2006	State
304	Vo Ed Tech Ed/Industrial Arts	STATE	2004	State
405	Distance Learning	LOCAL		Local
805	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A041086	84.358A
806	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A051086	84.358A
826	Vo Ed Carl Perkins Basic Grant	FEDERAL	0801548106BG	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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	92,555.64	20,328.10	81,267.60	
02	Taxes Receivable - Real and Personal (120-149)	15,481.25	1,037.10	521.79	
03	Taxes Receivable - Protested (150-159)	1,203.29	84.13	32.47	
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	109,240.18	21,449.33	81,821.86	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	16,684.54	1,121.23	554.26	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	16,684.54	1,121.23	554.26	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	15,383.50			
48	Fund Balance for Budget (961-970)	77,172.14	20,328.10	81,267.60	
52	TOTAL FUND BALANCE/EQUITY	92,555.64	20,328.10	81,267.60	
53	TOTAL LIABILITIES AND FUND BALANCE	109,240.18	21,449.33	81,821.86	



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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)		30,979.74	216.38	5,467.43
02	Taxes Receivable - Real and Personal (120-149)				136.88
03	Taxes Receivable - Protested (150-159)				15.45
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		30,979.74	216.38	5,619.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			216.38	152.33
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			216.38	152.33
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		30,979.74		5,467.43
52	TOTAL FUND BALANCE/EQUITY		30,979.74		5,467.43
53	TOTAL LIABILITIES AND FUND BALANCE		30,979.74	216.38	5,619.76



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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)	1,364.88		2,102.56	1,454.40
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)	466.98			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,831.86		2,102.56	1,454.40
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)	1,831.86		2,102.56	1,454.40
52	TOTAL FUND BALANCE/EQUITY	1,831.86		2,102.56	1,454.40
53	TOTAL LIABILITIES AND FUND BALANCE	1,831.86		2,102.56	1,454.40



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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)	13,742.66	1,742.23		
02	Taxes Receivable - Real and Personal (120-149)	604.92			
03	Taxes Receivable - Protested (150-159)	53.22			
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	TOTAL ASSETS AND OTHER DEBITS	14,400.80	1,742.23		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	658.14			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	658.14			
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)	13,742.66	1,742.23		
52	TOTAL FUND BALANCE/EQUITY	13,742.66	1,742.23		
53	TOTAL LIABILITIES AND FUND BALANCE	14,400.80	1,742.23		



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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)	348.36			
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	348.36			
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)	348.36			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	348.36			
53	TOTAL LIABILITIES AND FUND BALANCE	348.36			



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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)			31,654.14	4,124.67
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			31,654.14	4,124.67
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			31,654.14	4,124.67
53	TOTAL LIABILITIES AND FUND BALANCE			31,654.14	4,124.67



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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)				
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 - 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	275,041.99	274,971.93
1113 District Levy - Heavy Motor Vehicles	24.18	4.59
1190 Penalties and Interest on Taxes	1,615.85	2,579.70
1510 Interest Earnings	554.29	1,182.50
3110 Direct State Aid	199,271.48	210,311.71
3115 State Spec Ed Allowable Cost Pymt to Districts	7,536.04	5,409.69
3440 State HB20/SB417 Prop Tax Reimb	1,363.68	1,022.76
3444 State School Block Grant	22,107.50	22,275.52
5200 Sale or Compensation for Loss of Assets	75.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	507,590.01	517,758.40

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	190,580.54	165,710.12
2XX Personal Services - Employee Benefits	35,649.36	27,983.26
5XX Other Purchased Services	1,196.00	3,588.55
6XX Supplies and Materials	7,810.02	14,773.57
8XX Other Expenditures	1,858.00	1,880.00
21XX Support Services - Students		
1XX Personal Services - Salaries	8,574.38	8,613.34
2XX Personal Services - Employee Benefits	4,771.25	5,111.27
5XX Other Purchased Services	0.00	67.90
6XX Supplies and Materials	92.10	78.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	649.86	1,029.93
222X Educational Media Services		
1XX Personal Services - Salaries	2,680.10	2,744.16
2XX Personal Services - Employee Benefits	1,225.91	40.22
6XX Supplies and Materials	1,963.98	2,626.02
23XX Support Services - General Administration		
1XX Personal Services - Salaries	28,918.43	29,216.14
2XX Personal Services - Employee Benefits	5,552.71	6,091.47
3XX Purchased Professional and Technical Services	1,771.16	1,995.15
4XX Purchased Property Services	0.00	1,131.70
5XX Other Purchased Services	6,974.76	7,427.71
6XX Supplies and Materials	3,584.31	4,661.63
8XX Other Expenditures	2,299.50	2,488.32



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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			
		1XX	Personal Services - Salaries	9,815.64	10,201.67
		2XX	Personal Services - Employee Benefits	121.91	149.51
		5XX	Other Purchased Services	621.28	806.52
		6XX	Supplies and Materials	175.99	193.54
		8XX	Other Expenditures	850.00	1,137.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	24,191.39	24,976.38
		2XX	Personal Services - Employee Benefits	4,965.21	5,351.08
		4XX	Purchased Property Services	34,322.20	18,327.99
		5XX	Other Purchased Services	8,164.27	8,499.06
		6XX	Supplies and Materials	47,483.45	47,978.76
		8XX	Other Expenditures	52.00	107.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	14,183.50
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	9,965.38	8,272.63
		2XX	Personal Services - Employee Benefits	1,967.25	2,810.37
		4XX	Purchased Property Services	0.00	264.17
		5XX	Other Purchased Services	339.76	0.00
		6XX	Supplies and Materials	1,436.96	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	570.37	563.32
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,637.82	1,252.14
		2XX	Personal Services - Employee Benefits	20.34	18.35
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	10,911.36	8,957.50
		2XX	Personal Services - Employee Benefits	135.52	131.28
		5XX	Other Purchased Services	2,377.99	641.41
		6XX	Supplies and Materials	34.30	79.98
		8XX	Other Expenditures	183.00	1,500.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	4,070.61	3,535.27
		2XX	Personal Services - Employee Benefits	50.56	51.81
		4XX	Purchased Property Services	944.53	2,031.38



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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				
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	2,209.69	3,157.45
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	22,131.00	22,433.50
		2XX	Personal Services - Employee Benefits	274.87	328.79
		4XX	Purchased Property Services	405.00	350.00
		5XX	Other Purchased Services	4,229.93	4,763.73
		6XX	Supplies and Materials	6,392.17	8,639.70
		8XX	Other Expenditures	0.00	3,000.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	510.97	435.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				507,715.09	492,388.75

Schedule of Changes Worksheet

Beginning Fund Balance					63,787.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					517,758.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					492,388.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	15,383.50	Less Last Year	11,985.00	(4b)	3,398.50	
					3,398.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					92,555.64	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0154-48955247

**08 Chouteau County
0154 Geraldine H S**

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	11,163.98	21,861.11
1113	District Levy - Heavy Motor Vehicles	1.53	0.31
1190	Penalties and Interest on Taxes	71.04	128.41
1510	Interest Earnings	321.17	306.97
1900	Other Revenue from Local Sources	0.00	21.88
2220	County On-Schedule Trans Reimb	12,120.57	8,420.94
3210	State On-Schedule Trans Reimb	10,989.64	7,650.90
3440	State HB20/SB417 Prop Tax Reimb	186.06	139.54
3444	State School Block Grant	530.87	534.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>35,384.86</u>	<u>39,064.96</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	224.86	237.22
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,961.28	2,040.22
2XX	Personal Services - Employee Benefits	99.37	115.01
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	15,784.68	11,863.20
2XX	Personal Services - Employee Benefits	799.75	668.74
3XX	Purchased Professional and Technical Services	218.00	30.00
4XX	Purchased Property Services	8,716.54	8,960.70
5XX	Other Purchased Services	3,771.70	3,516.92
6XX	Supplies and Materials	5,447.29	5,859.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>41,461.42</u>	<u>37,500.14</u>



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

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						18,763.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,064.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37,500.14	(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)						20,328.10	(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	7,128.11	7,351.63
1113	District Levy - Heavy Motor Vehicles	3.13	0.47
1190	Penalties and Interest on Taxes	80.33	120.02
1510	Interest Earnings	851.44	1,672.73
3440	State HB20/SB417 Prop Tax Reimb	197.86	148.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,260.87	9,293.25

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	4,362.28	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,362.28	0.00

Schedule of Changes Worksheet

Beginning Fund Balance				71,974.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9,293.25	(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)				81,267.60	(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	323.80	446.06
2240 County Retirement Distribution	39,785.53	45,318.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,109.33	45,764.15

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	26,328.54	23,099.09
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	675.94	681.28
222X Educational Media Services		
2XX Personal Services - Employee Benefits	411.51	422.09
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,068.94	4,983.33
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,683.42	1,793.15
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,132.46	3,155.76
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,831.60	1,298.57
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,421.61	1,179.95
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	54.43	0.00
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	240.48	178.59
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,465.14	1,194.77
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	597.74	520.03



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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
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,288.00	3,295.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,199.81	41,802.16

Schedule of Changes Worksheet

Beginning Fund Balance	27,017.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,764.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,802.16	(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)	30,979.74	(5)



Trustees' Financial Summary

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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	591.00
106 Resource Transfers Dist/Coops	
5700 Resources Transferred from Other School Districts or Cooperatives	9,284.00
205 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	412.29
206 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	302.62
304 Vo Ed Tech Ed/Industrial Arts	
4650 Federal Miscellaneous Grants from OPI	111.66
405 Distance Learning	
1950 Services Provided Other School Districts or Coops	1,500.00
805 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,586.64
806 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,809.95
826 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,624.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32,222.16

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	591.00
106 Resource Transfers Dist/Coops	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	7,769.96
2XX Personal Services - Employee Benefits	1,247.62
6XX Supplies and Materials	266.42
106 Subtotal	9,284.00



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
205 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	412.29
206 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	302.62
304 Vo Ed Tech Ed/Industrial Arts	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	111.66
405 Distance Learning	
170 Distance Learning	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,500.00
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	538.84
2XX Personal Services - Employee Benefits	84.10
3XX Purchased Professional and Technical Services	5,286.82
5XX Other Purchased Services	2,365.31
6XX Supplies and Materials	5,311.57
805 Subtotal	13,586.64
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	121.37
3XX Purchased Professional and Technical Services	1,844.68
6XX Supplies and Materials	1,700.54
25XX Support Services - Business	
5XX Other Purchased Services	393.36



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
806 Subtotal	4,809.95
826 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	1,624.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 32,222.16



Trustees' Financial Summary

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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					32,222.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,222.16	(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)					0.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
006 State OTO Energy Cost Relief and Transportation	591.00	591.00	0.00
106 Resource Transfers Dist/Coops	9,284.00	9,284.00	0.00
205 Vo Ed Tech Ed/Industrial Arts	412.29	412.29	0.00
206 Vo Ed Tech Ed/Industrial Arts	302.62	302.62	0.00
304 Vo Ed Tech Ed/Industrial Arts	111.66	111.66	0.00
405 Distance Learning	1,500.00	1,500.00	0.00
805 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,586.64	13,586.64	0.00
806 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,809.95	4,809.95	0.00
826 Vo Ed Carl Perkins Basic Grant	1,624.00	1,624.00	0.00
Total	<u>32,222.16</u>	<u>32,222.16</u>	<u>.00</u>



Trustees' Financial Summary

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**** Recalculated ****

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	38.56	2,994.49
1113 District Levy - Heavy Motor Vehicles	0.37	0.07
1190 Penalties and Interest on Taxes	13.26	24.34
1510 Interest Earnings	39.47	74.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	91.66	3,093.45

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	360.00	0.00
2XX Personal Services - Employee Benefits	2.14	0.00
7XX Property and Equipment Acquisition	3,243.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,606.13	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,373.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,093.45	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	5,467.43	(5)



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**** Recalculated ****

18 - Traffic Education Fund

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

PRC Revenue		2005 Value	2006 Value
1311	Driver's Education Fees	600.00	500.00
1510	Interest Earnings	15.45	24.31
3260	State Driver's Education Reimbursement	704.55	505.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,320.00	1,029.47

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		
	4XX Purchased Property Services	1,123.82	0.00
	5XX Other Purchased Services	22.68	151.00
	6XX Supplies and Materials	257.86	73.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,404.36	224.59

Schedule of Changes Worksheet

Beginning Fund Balance				1,026.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,029.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				224.59	(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)				1,831.86	(5)



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20 - Lease-Rental Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	49.45	35.52
1900	Other Revenue from Local Sources	0.00	315.53
1910	Rentals	0.00	4,067.70
5200	Sale or Compensation for Loss of Assets	0.00	50.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>49.45</u>	<u>4,468.75</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		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	3,229.66	2,753.10
6XX	Supplies and Materials	499.99	2,220.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,729.65</u>	<u>4,973.94</u>

Schedule of Changes Worksheet

Beginning Fund Balance		2,607.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,468.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,973.94	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,102.56	(5)



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21 - Compensated Absence Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	18.17	22.24
5300	Operating Transfers from Other Funds	510.97	435.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>529.14</u>	<u>457.24</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	714.02	0.00
	2XX Personal Services - Employee Benefits	4.24	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>718.26</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		997.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		457.24	(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)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,454.40	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	11,586.15	11,912.32
1113 District Levy - Heavy Motor Vehicles	0.00	0.06
1190 Penalties and Interest on Taxes	52.36	82.35
1510 Interest Earnings	9.03	132.86
1900 Other Revenue from Local Sources	0.00	8,835.34
3281 State Technology Aid	1,857.58	2,804.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,505.12	23,767.83

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	3,239.10	2,969.50
6XX Supplies and Materials	9,061.31	8,722.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,300.41	11,692.13

Schedule of Changes Worksheet

Beginning Fund Balance	1,666.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,767.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,692.13	(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)	13,742.66	(5)



Trustees' Financial Summary

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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	25.14	32.60
3445 State Combined Fund School Block Grant	2,678.85	2,699.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,703.99	2,731.81

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	1,306.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	295.42	200.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,073.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,368.42	1,506.00

Schedule of Changes Worksheet

Beginning Fund Balance	516.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,731.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,506.00	(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)		1,742.23 (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	62.01	7.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62.01	7.47

Schedule of Changes Worksheet

Beginning Fund Balance	340.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.47	(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)	348.36	(5)



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**** Recalculated ****

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1XXX Revenues from Student Activities	62,671.23	67,683.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62,671.23	67,683.61

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	83,044.04	57,261.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	83,044.04	57,261.32

Schedule of Changes Worksheet

Beginning Fund Balance	21,231.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,683.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,261.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	31,654.14	(5)



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**** Recalculated ****

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.00	34.67
1920 Contributions/Donations from Private Sources	0.00	4,090.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,124.67

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,124.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,124.67	(5)



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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	3,318.60	3,489.71
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	181,605.23	154,175.75
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	775.42	2,287.95
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	13,176.10	12,504.10
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	14,183.50
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



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**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,409.69
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,409.69

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,802.97
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	7,789.87
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	11,910.49
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%



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**** Recalculated ****

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	8,272.63	0.00	0.00	0.00	
280	1XXX	2XX	2,810.37	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	264.17	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	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	563.32	0.00	0.00	0.00	
Totals			11,910.49	0.00	0.00	0.00	11,910.49



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**** Recalculated ****

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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 FY06.*



Trustees' Financial Summary

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**** Recalculated ****

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	550.00	0.00	0.00	0.00	550.00
Buildings	1,294,461.00	0.00	0.00	0.00	1,294,461.00
Machinery And Equipment	251,656.44	0.00	0.00	0.00	251,656.44
Totals at historical cost	1,546,667.44	0.00	0.00	0.00	1,546,667.44
Less Accumulated depreciation for:					
Building Accum	323,346.00	0.00	10,514.00	0.00	333,860.00
Machinery And Equipment Accum	193,407.00	0.00	20,069.00	0.00	213,476.00
Total accumulated depreciation	516,753.00	0.00	30,583.00	0.00	547,336.00
Governmental activities, capital assets, net	1,029,914.44	0.00	-30,583.00	0.00	999,331.44

* 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)	852.00	0.00	0.00
Operations and Maintenance (26XX)	0.00	0.00	0.00
Transportation (27XX)	18,921.00	0.00	0.00
Extracurricular (34XX, 35XX)	296.00	0.00	0.00
Unallocated	10,514.00	0.00	0.00
Total Depreciation for FY2006	30,583.00	0.00	0.00



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	(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	9,114.34	1,621.48	0.00	0.00	10,735.82	4,802.79	5,933.03
Total Governmental Activity							
Long-Term Liabilities	9,114.34	1,621.48	0.00	0.00	10,735.82	4,802.79	5,933.03

* 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.