



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0153-64964285**

**08 Chouteau County  
0153 Geraldine Elem**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:**

**Phone #:**

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

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

**Chair, Board of Trustees:**

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

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

**County Superintendent:** Rick Cook

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

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

## Software

Accounting Package: Foxie Lady

For FY12 did the district employ a certified special education director? No

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

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County

0153 Geraldine Elem

## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
111	Residual Equity Transfer to close elem	LOCAL		
112	Residual Equity Transfers In	LOCAL		
141	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	00801531411	84.367
179	Title IV, Part B, 21st Century	FEDERAL		84.287
309	OTO-CAP INV & DEF MAINT	STATE	2009	
311	Title I, Part A, Improving Basic Programs	FEDERAL	00801533111	84.010A
312	Title I, Part A, Improving Basic Programs	FEDERAL	00801533112	84.010A
609	CONTRIBUTIONS/DONATIONS	LOCAL	2009	
813	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A101080	84.358A
899	Quality Schools Facility Grant	STATE	2012	NA



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	70,134.84	22,986.89	38,052.51	8,185.71
02	Taxes Receivable - Real and Personal (120-149)	5,368.14	280.47	259.81	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	75,502.98	23,267.36	38,312.32	8,185.71
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	70,134.84	22,986.89	38,052.51	8,185.71
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,368.14	280.47	259.81	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	75,502.98	23,267.36	38,312.32	8,185.71
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	75,502.98	23,267.36	38,312.32	8,185.71



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		29,688.12	16,682.81	
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)			1,149.34	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		29,688.12	17,832.15	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		29,688.12	17,832.15	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		29,688.12	17,832.15	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		29,688.12	17,832.15	



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,669.52
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				1,669.52
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				1,669.52
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				1,669.52
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				1,669.52



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,761.64	3,260.58		
02	Taxes Receivable - Real and Personal (120-149)	149.74			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,911.38	3,260.58		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	1,761.64	3,260.58		
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	149.74			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,911.38	3,260.58		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,911.38	3,260.58		



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	86,370.51			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	86,370.51			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	86,370.51			
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>	86,370.51			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	86,370.51			



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	292,584.69	304,800.30
1113 District Levy - Heavy Motor Vehicles	83.45	266.68
1190 Penalties and Interest on Taxes	846.05	904.30
1510 Interest Earnings	324.93	281.54
3110 Direct State Aid	158,725.45	204,028.89
3111 Quality Educator	24,764.92	25,680.56
3112 At Risk Student	0.00	3,787.40
3113 Indian Education For All	1,305.60	1,428.00
3115 State Spec Ed Allowable Cost Pymt to Districts	9,797.30	10,387.95
3444 State School Block Grant	53,676.04	53,676.04
3730 HB645 State Special Education Allowable Costs	543.62	0.00
7800 ARRA - State Fiscal Stabilization Fund	17,910.18	0.00
7810 Education Jobs Fund	14,970.69	239.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>575,532.92</b>	<b>605,480.95</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	226,615.96	260,666.97
2XX Personal Services - Employee Benefits	48,059.50	47,593.87
5XX Other Purchased Services	1,656.66	1,746.50
6XX Supplies and Materials	16,945.09	25,964.38
7XX Property and Equipment Acquisition	0.00	1,040.79
810 Dues and Fees	3,163.80	832.55
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	4,562.49	3,955.94
2XX Personal Services - Employee Benefits	7,336.23	4,711.72
5XX Other Purchased Services	70.00	0.00
810 Dues and Fees	0.00	30.00
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	0.00	656.30
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	6,532.80	4,294.00
2XX Personal Services - Employee Benefits	111.71	43.52
6XX Supplies and Materials	2,364.05	3,431.96
810 Dues and Fees	147.50	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	29,848.07	30,234.51
2XX Personal Services - Employee Benefits	8,886.50	9,950.86



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services	2,773.25	3,149.50
			4XX Purchased Property Services	2,997.12	861.50
			5XX Other Purchased Services	8,527.91	10,396.89
			6XX Supplies and Materials	5,271.31	3,911.50
			810 Dues and Fees	2,436.31	2,139.26
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	11,780.66	11,249.38
			2XX Personal Services - Employee Benefits	201.45	114.02
			3XX Purchased Professional and Technical Services	1,714.25	0.00
			5XX Other Purchased Services	574.48	776.20
			6XX Supplies and Materials	270.90	349.20
			810 Dues and Fees	995.00	1,536.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	25,585.45	29,617.03
			2XX Personal Services - Employee Benefits	437.51	300.19
			4XX Purchased Property Services	37,277.87	31,755.28
			5XX Other Purchased Services	6,442.45	2,789.35
			6XX Supplies and Materials	23,592.56	43,121.07
			810 Dues and Fees	196.00	39.99
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	15,033.95	13,771.88
			2XX Personal Services - Employee Benefits	271.14	10.26
			5XX Other Purchased Services	201.39	0.00
			6XX Supplies and Materials	229.90	1,342.97
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	612.00	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,060.22	1,142.60
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	0.00	1,428.00
			810 Dues and Fees	1,305.60	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	1,078.75	530.25
			2XX Personal Services - Employee Benefits	18.45	5.37
		<b>34XX Extracurricular - Activities</b>			
			5XX Other Purchased Services	174.69	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County

0153 Geraldine Elem

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

### 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	2,043.61	2,210.27
			2XX Personal Services - Employee Benefits	34.95	22.40
			4XX Purchased Property Services	3,320.57	1,223.00
			6XX Supplies and Materials	3,148.80	4,153.63
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	12,928.42	13,234.21
			2XX Personal Services - Employee Benefits	221.07	134.14
			5XX Other Purchased Services	0.00	233.10
			6XX Supplies and Materials	161.96	2,793.34
			810 Dues and Fees	30.00	0.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	17,823.06	0.00
			2XX Personal Services - Employee Benefits	87.12	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	14,970.69	0.00
			2XX Personal Services - Employee Benefits	0.00	239.29
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	0.00	1,040.18
			4XX Purchased Property Services	39.00	0.00
			5XX Other Purchased Services	390.00	73.26
			6XX Supplies and Materials	17,656.51	13,582.77
			810 Dues and Fees	64.50	0.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	1,742.62	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	80,134.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				582,023.81	674,565.99



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County

0153 Geraldine Elem

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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						79,362.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						605,480.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						674,565.99	(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	10,277.61	(4b)		-10,277.61	
						-10,277.61	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	9,256.01	17,998.48
1113 District Levy - Heavy Motor Vehicles	2.56	20.57
1190 Penalties and Interest on Taxes	45.31	50.00
1510 Interest Earnings	130.58	75.93
2220 County On-Schedule Trans Reimb	12,307.08	12,591.60
3210 State On-Schedule Trans Reimb	10,891.87	10,985.45
3444 State School Block Grant	646.49	646.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>33,279.90</b>	<b>42,368.52</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	4,166.52	4,166.52
2XX Personal Services - Employee Benefits	226.47	164.07
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	2,441.76	2,564.83
2XX Personal Services - Employee Benefits	132.72	101.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	13,584.24	14,429.18
2XX Personal Services - Employee Benefits	738.37	568.20
3XX Purchased Professional and Technical Services	261.00	350.80
4XX Purchased Property Services	5,769.28	3,712.10
5XX Other Purchased Services	2,768.12	2,901.66
6XX Supplies and Materials	8,467.06	8,717.72
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	22,986.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>38,555.54</b>	<b>60,662.97</b>



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County

0153 Geraldine Elem

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						18,294.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						42,368.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						60,662.97	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	15,497.02	14,168.24
1113 District Levy - Heavy Motor Vehicles	4.45	16.02
1190 Penalties and Interest on Taxes	36.83	41.23
1510 Interest Earnings	126.78	162.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15,665.08	14,388.19

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	42,258.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	42,258.33

#### Schedule Of Changes Worksheet

Beginning Fund Balance	27,870.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,388.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,258.33	(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)
	0.00	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1611 National School Lunch Program	18,681.04	16,740.68
3220 State Food Services Match	124.49	0.00
4550 Federal Child Nutrition	43,210.76	42,889.22
5200 Sale or Compensation for Loss of Assets	2,544.04	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	64,560.33	59,629.90

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

PRC Program Function Object	2011 Value	2012 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	32,477.96	35,778.18
2XX Personal Services - Employee Benefits	784.74	669.27
4XX Purchased Property Services	586.10	1,450.50
5XX Other Purchased Services	694.02	341.55
6XX Supplies and Materials	29,538.92	14,511.82
810 Dues and Fees	96.00	120.25
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	8,185.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	64,177.74	61,057.28

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,427.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59,629.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,057.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	0.00	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	121.18	87.29
2240 County Retirement Distribution	62,158.16	63,286.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	62,279.34	63,373.52

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	33,682.54	37,071.35
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	365.55	302.69
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	1,011.36	649.34
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	5,535.30	6,038.54
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,109.89	1,774.35
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	3,847.39	4,121.44
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,803.41	1,684.05
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,049.64	2,061.82
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	159.75	76.64
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	272.92	291.37
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	1,841.76	1,828.05
<b>780 ARRA - State Fiscal Stabilization Fund</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,788.30	0.00
<b>781 Education Jobs Fund</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	54.15	0.00



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	4,437.47	4,828.08
	999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	29,688.12
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				59,959.43	90,415.84

### Schedule Of Changes Worksheet

Beginning Fund Balance						27,042.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						63,373.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						90,415.84	(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)						0.00	(4)
						0.00	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
<b>112 Residual Equity Transfers In</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	51.56
<b>179 Title IV, Part B, 21st Century</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	22,000.00
<b>311 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	5,966.57
<b>312 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	49,703.34
<b>609 CONTRIBUTIONS/DONATIONS</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>813 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,218.60
<b>899 Quality Schools Facility Grant</b>	
3720 Quality Schools Facility Grant Program	13,912.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	95,352.27

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

PRC Program Function Object	2012 Value
<b>111 Residual Equity Transfer to close elem</b>	
<b>999 Undistributed</b>	
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
920 Resources Transferred to Other School Districts or Cooperatives	17,832.15
<b>179 Title IV, Part B, 21st Century</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	10,884.26
2XX Personal Services - Employee Benefits	917.54
5XX Other Purchased Services	993.18
6XX Supplies and Materials	4,785.37
7XX Property and Equipment Acquisition	1,763.96
<b>27XX Student Transportation Services</b>	
1XX Personal Services - Salaries	2,240.26
2XX Personal Services - Employee Benefits	307.69
<b>179 Subtotal</b>	21,892.26
<b>311 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	





# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
			813 Subtotal	3,218.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				99,220.39

### Schedule Of Changes Worksheet

Beginning Fund Balance	23,975.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	95,352.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	99,220.39	(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	20,107.51	(4b)
	-20,107.51	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Residual Equity Transfer to close elem	0.00	17,832.15	-17,832.15
112 Residual Equity Transfers In	51.56	0.00	51.56
179 Title IV, Part B, 21st Century	22,000.00	21,892.26	107.74
311 Title I, Part A, Improving Basic Programs	5,966.57	6,074.85	-108.28
312 Title I, Part A, Improving Basic Programs	49,703.34	49,702.53	0.81
609 CONTRIBUTIONS/DONATIONS	500.00	500.00	0.00
813 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	3,218.60	3,218.60	0.00
899 Quality Schools Facility Grant	13,912.20	0.00	13,912.20
<b>Total</b>	95,352.27	99,220.39	-3,868.12



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.98	6.08
1910 Rentals	225.00	7,375.00
5300 Operating Transfers from Other Funds	0.00	212.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	225.98	7,594.07

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	610.34	7,594.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	610.34	7,594.83

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,594.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,594.83	(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)
		(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

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

### 21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	10.06	7.97
5300 Operating Transfers from Other Funds	1,742.62	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,752.68	7.97

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	134.33
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	1,218.24	464.34
2XX Personal Services - Employee Benefits	80.27	0.00
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	1,669.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,298.51	2,268.19

#### Schedule Of Changes Worksheet

Beginning Fund Balance		2,260.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,268.19	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)			0.00 (4)
			0.00 (5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	7,898.87	9,550.23
1113 District Levy - Heavy Motor Vehicles	2.31	3.56
1190 Penalties and Interest on Taxes	10.20	17.06
1510 Interest Earnings	25.36	34.45
3281 State Technology Aid	480.20	518.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,416.94	10,123.83

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	700.00	1,424.00
6XX Supplies and Materials	87.95	16,112.49
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	1,761.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	787.95	19,298.13

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,174.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,123.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,298.13	(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)
	0.00	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	92.19	21.11
3445 State Combined Fund School Block Grant	3,265.76	3,265.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,357.95	3,286.87

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	3,696.47
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	3,260.58
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	6,957.05

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,670.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,286.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,957.05	(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	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	684.49	457.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	684.49	457.04

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	212.99
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	86,370.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	86,583.50

### Schedule Of Changes Worksheet

Beginning Fund Balance		86,126.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		457.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		86,583.50	(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)		0.00	(4)
		0.00	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County  
0153 Geraldine Elem

## Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	8,677.55	9,559.38
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	266,169.87	266,293.96
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,164.05	5,388.53
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	658.75	0.00
XX	XXX 26XX 41X	Energy Utility Services	17,477.19	17,160.04
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	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

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County

0153 Geraldine Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,387.95
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	10,387.95

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,462.42
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,958.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	16,267.71
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

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

**Percentage of Special Ed Funding FY2014 Maximum Budget: 75%**



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County

0153 Geraldine Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	13,771.88	0.00	0.00	0.00	
280	1XXX	2XX	10.26	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,342.97	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,142.60	0.00	0.00	0.00	
<b>Totals</b>			16,267.71	0.00	0.00	0.00	16,267.71

*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 FY12.



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County

0153 Geraldine Elem

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
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	1,721,670.00	0.00	0.00	0.00	1,721,670.00
Machinery and Equipment	260,837.00	0.00	0.00	0.00	260,837.00
Totals at Historical Cost	2,009,049.00	0.00	0.00	0.00	2,009,049.00
Less Accumulated Depreciation For:					
Improvement Accum	12,465.00	0.00	928.00	0.00	13,393.00
Building Accum	864,136.00	-3.00	23,133.00	0.00	887,266.00
Machinery and Equipment Accum	131,868.00	-2,438.00	22,377.00	0.00	151,807.00
Total Accumulated Depreciation	1,008,469.00	-2,441.00	46,438.00	0.00	1,052,466.00
Governmental Activities, Capital Assets, net	1,000,580.00	2,441.00	-46,438.00	0.00	956,583.00

\* 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.

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	2,110.00	0.00	0.00
Operations and Maintenance (26XX)	3,853.00	0.00	0.00
Transportation (27XX)	15,373.00	0.00	0.00
Food Service (31XX)	385.00	0.00	0.00
Extracurricular (34XX, 35XX)	656.00	0.00	0.00
Unallocated	24,061.00	0.00	0.00
Total Depreciation for FY2012	46,438.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

Submit ID: 0153-64964285

08 Chouteau County

0153 Geraldine Elem

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	24,918.93	275.86	0.00	0.00	25,194.79	0.00	25,194.79
Total Governmental Activity							
Long-Term Liabilities	24,918.93	275.86	0.00	0.00	25,194.79	0.00	25,194.79

\* 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.