

Submit ID: 9871-70106728

#### 08 Chouteau County 9871 Chouteau Co Joint Service

Due	Dates:	

Trustees' Financial Summary due to County Superintendent	August 15
Trustees' Financial Summary due to Office of Public Instruction	2nd Monday in Septembe

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 Jeannette Nelson	Phone #: (406) 622-3761		
(Signature)	(Date)		
Chair, Board of Trustees			
(Signature)  County Superintendent Larry Stollfuss	(Date)		
(Signature)	(Date)		

#### **Software**

Accounting Package: Foxie Lady

For FY04 did the district employ a certified special education director? NA

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	<b>Project Type</b>	<b>Project Number</b>	CFDA#
461	IDEA Preschool	FEDERAL	0898717903ALL	84.173A
462	IDEA Part B	FEDERAL	0798717704ALL	84.027



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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				
Cash & Investments (101-119) Less Warrants 01 Payable (620)				
Taxes Receivable - Real and Personal (120- 02 149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
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				
TOTAL LIABILITIES AND FUND 53 BALANCE				



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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				
Cash & Investments (101-119) Less Warrants 01 Payable (620)		18,005.25		
Taxes Receivable - Real and Personal (120- 02 149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		18,005.25		
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)		18,005.25		
52 TOTAL FUND BALANCE/EQUITY		18,005.25		
TOTAL LIABILITIES AND FUND 53 BALANCE		18,005.25		



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			T	T 1
	TRAFFIC	NON-	LEASE RENTAL	COMPENSATED
	EDUCATION	OPERATING	AGREEMENT	ABSENCE
ASSETS, LIABILITIES, AND	FUND	FUND	FUND	LIABILITY FUND
FUND BALANCE	(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS				
Cash & Investments (101-119) Less Warrants				
01 Payable (620)				
Taxes Receivable - Real and Personal (120-				
02 149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
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				
TOTAL LIABILITIES AND FUND				
53 BALANCE				



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



# Trustees' Financial Summary FY2003-04 Submit ID: 9871-70106728

	ASSETS, LIABILITIES, AND FUND BALANCE	TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
AS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
	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)				
	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	ABILITIES				
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				
FU	ND BALANCE/EQUITY				
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
	TOTAL FUND BALANCE/EQUITY				
	TOTAL LIABILITIES AND FUND BALANCE				



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		DITT DING	DANGABE	TAIDTIGEDIAL
	BUILDING	BUILDING RESERVE	DAYCARE/ PRESCHOOL	INDUSTRIAL ARTS
ASSETS, LIABILITIES, AND	FUND	FUND	FUND	FUND
FUND BALANCE	(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS	(00)	(01)	(70)	(11)
Cash & Investments (101-119) Less Warrants				
01 Payable (620)				
Taxes Receivable - Real and Personal (120-				
02 149)				
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)				
Buildings and Building Improvements (331 &				
11 332)				
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				
36 Reserve for Inventories (951)				
37 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets				
48 Fund Balance for Budget (961-970)				
50 Invested in Capital Assets, Net of Related Debt				
51 Retained Earnings (930-940)				
52 TOTAL FUND BALANCE/EQUITY				
TOTAL LIABILITIES AND FUND				
53 BALANCE				



# Trustees' Financial Summary FY2003-04 Submit ID: 9871-70106728

	ENTERDRICE	DATEA	I	CENTEDAT
	ENTERPRISE FUND -	DATA PROCESSING	PURCHASING	CENTRAL TRANSP
ASSETS, LIABILITIES, AND	MISCELLANEOUS	FUND	FUND	FUND
FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS	(12)	(13)	(14)	(13)
-	ı		1	
Cash & Investments (101-119) Less Warrants 01 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)				
<u> </u>				
10 Land and Land Improvements (311-322)				
Buildings and Building Improvements (331 & 11   332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES	<u> </u>		<u> </u>	<u> </u>
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)				
41 Unrestricted Net Assets				
50 Invested in Capital Assets, Net of Related Debt				
51 Retained Earnings (930-940)				
52 TOTAL FUND BALANCE/EQUITY				
TOTAL LIABILITIES AND FUND				
53 BALANCE				
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	INCEDITORAL	MICCEL LANGOUG	SELF INSURANCE	SELF INSURANCE
	INSTRUCTIONAL MATERIALS	MISCELLANEOUS INTERNAL	SELF INSURANCE FUND -	SELF INSURANCE FUND -
ASSETS, LIABILITIES, AND	CENTER FUND	SERVICE FUND	HEALTH	LIABILITY
FUND BALANCE	(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS	(10)	(11)	(70)	(12)
Cash & Investments (101-119) Less Warrants		I	<u> </u>	
01 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)				
Buildings and Building Improvements (331 &				
11   332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES		<u> </u>		
21 Payable to Other Funds (601-606)			l e	
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)				
41 Unrestricted Net Assets				
48 Fund Balance for Budget (961-970)				
50 Invested in Capital Assets, Net of Related Debt				
51 Retained Earnings (930-940)				
52 TOTAL FUND BALANCE/EQUITY				
TOTAL LIABILITIES AND FUND				
53 BALANCE				
		1		



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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				
Cash & Investments (101-119) Less Warrants 01 Payable (620)		10,551.59		
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		10,551.59		
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)				
45 Assets Held in Trusts				
48 Fund Balance for Budget (961-970)		10,551.59		
52 TOTAL FUND BALANCE/EQUITY		10,551.59		
TOTAL LIABILITIES AND FUND 53 BALANCE		10,551.59		



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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				
Cash & Investments (101-119) Less Warrants 01 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				
TOTAL LIABILITIES AND FUND 53 BALANCE				



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08 Chouteau County

## 9871 Chouteau Co Joint Service

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	(30)	(>1)	(32)	(30)
Cash & Investments (101-119) Less Warrants 01 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				
TOTAL LIABILITIES AND FUND 53 BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE	AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS				
Cash & Investments (101-119) Less Warrants 01 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				
TOTAL LIABILITIES AND FUND 53 BALANCE				



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## 08 Chouteau County 9871 Chouteau Co Joint Service

#### 14 - Retirement Fund

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

PRC Revenu	e	<b>2003 Value</b>	2004 V	Value
1510 2240	Interest Earnings County Retirement Distribution	372.72 10,648.40		43.17 54.51
	ent Revenues, Other Financing Sources and			
Residual E	quity Transfers In:	11,021.12	11,99	97.68
Current Ex	penditures, Other Financing Uses and Residual Equity Transfer	<mark>s Out:</mark>		
PRC Progra	m Function Object	2003 Value	2004 V	Value
280 \$	Special Education - Local and State  1XXX Instruction  2XX Personal Services - Employee Benefits	1,905.71	43	23.63
	21XX Support Services - Students 2XX Personal Services - Employee Benefits	5,355.83	14.	57.41
456 I	DEA, Part B, Children with Disabilities  1XXX Instruction  2XX Personal Services - Employee Benefits	1,422.01	12	86.16
	21XX Support Services - Students 2XX Personal Services - Employee Benefits	3,443.68	48	70.72
Total Curro Equity Tra	12,127.23	11,9	37.92	
	Schedule of Changes Worksheet			
Beginning Fun	d Balance		17,945.49	(1)
Total Current	Revenues, Other Financing Sources and Residual Equity Transfers In		11,997.68	(2)
Total Current	Expenditures, Other Financing Uses and Residual Equity Transfers Out		11,937.92	(3)
Increase/Decre	ease of Reserve for Inventories			
This Year	0.00 Less Last Year 0.00 (4a)	0.00		
Increase/Decre	ease of Reserve for Encumbrances			
This Year	0.00 Less Last Year 0.00 (4b)	0.00	0.00	(4)
Ending Fund F		18,005.25	(5)	



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## 08 Chouteau County 9871 Chouteau Co Joint Service

#### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
461 IDEA Preschool	
4570 IDEA Preschool 462 IDEA Part B	4,641.00
4560 IDEA, Part B, Children with Disabilities	106,033.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	110,674.00
<b>Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	
PRC Program Function Object	2004 Value
461 IDEA Preschool	
457 IDEA Preschool  1XXX Instruction  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Techical Services  5XX Other Purchased Services  6XX Supplies and Materials  21XX Support Services - Students	45.00 3.50 269.28 868.77 59.00
1XX Personal Services - Salaries 5XX Other Purchased Services 6XX Supplies and Materials	2567.34 155.65 672.46
461 Subtotal	4,641.00
462 IDEA Part B	
456 IDEA, Part B, Children with Disabilities  1XXX Instruction  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Techical Services  5XX Other Purchased Services  6XX Supplies and Materials  21XX Support Services - Students  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Techical Services	10447.26 223.53 335.00 849.90 24504.95 51012.66 2045.40 1161.32
6XX Supplies and Materials	3452.98



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## 08 Chouteau County 9871 Chouteau Co Joint Service

#### 15 - Miscellaneous Programs Fund

<b>Current Expenditure</b>	es, Other Financing	Uses and Residual	Equity	<b>Transfers Out:</b>
	, o	0000 00110 110010000		

PRC Program Functi	on Object				2004	Value
456 IDEA, Part 62XX	B, Children with Disabilities Resources Transferred to Ot 930 Federal/State Grant		or Cooper rred to Other Distric		120	00.00
2	462 Subtotal				106,0	33.00
Total Current Expe Equity Transfers O	enditures, Other Financi ut:	ng Uses and Re	sidual	0.00	110,6	74.00
	Schedule	e of Changes	Worksheet			
Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					110,674.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					110,674.00	(3)
Increase/Decrease of Res	serve for Inventories					
This Year	0.00 Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Res	serve for Encumbrances					
This Year	0.00 Less Last Year	0.00	(4b)	0.00	0.00	
					0.00	(4)
Ending Fund Balance (1		( <b>D</b> (C)			0.00	(5)
	Project	t Reporter Su	mmaries			
<b>Project Reporter</b>			Revenues	Expenditures	Differ	ence
461 IDEA Preschool			4,641.00	4,641.00		0.00
462 IDEA Part B			106,033.00	106,033.00		0.00
Total			110,674.00	110,674.00		.00



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## 08 Chouteau County 9871 Chouteau Co Joint Service

#### 82 - Interlocal Agreement Fund

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

PRC I	PRC Revenue			<b>2003 Value 200</b>	
1	1510 Interest Earnings				170.33
3	3233		cial Education - Direct Payments to Cooperatives	54,198.18	52,272.34
5	5700	Resources	s Transferred from Other School Districts or Cooperatives	10,737.54	9,266.48
Total	<b>Total Current Revenues, Other Financing Sources and</b>				
Resid	ual F	Equity Tra	ansfers In:	65,271.22	61,709.15
Curre	<mark>ent E</mark>	<mark>xpenditur</mark>	es, Other Financing Uses and Residual Equity Transfers	Out:	
PRC I	Progr	am Functio	on Object	2003 Value	2004 Value
2	280	Special Edu	neation - Local and State		
			Instruction		
			1XX Personal Services - Salaries	3,377.31	.00
			2XX Personal Services - Employee Benefits	275.00	.00
			3XX Purchased Professional and Techical Services	237.00	1899.00
			4XX Purchased Property Services	4.39	3151.90
			5XX Other Purchased Services	362.88	237.00
			6XX Supplies and Materials	13,888.67	16393.97
			8XX Other Expenditures	0.00	157.50
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	22,473.32	10778.32
			2XX Personal Services - Employee Benefits	5,278.28	8269.20
			3XX Purchased Professional and Techical Services	355.24	4209.15
			4XX Purchased Property Services	0.00	102.00
			5XX Other Purchased Services	2,277.57	3261.38
			6XX Supplies and Materials	2,672.55	1264.53
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	4,795.00	5795.00
			5XX Other Purchased Services	217.42	117.70
			6XX Supplies and Materials	9.59	.00
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	3,668.95	4640.00
			2XX Personal Services - Employee Benefits	262.06	246.46
			3XX Purchased Professional and Techical Services	350.00	.00
			5XX Other Purchased Services	74.00	225.75
			6XX Supplies and Materials	0.00	789.96
		62XX	Resources Transferred to Other School Districts or Cooper		
			920 Resources Transferred to Other School Districts or Cooper	4,000.00	.00
Total	Cur	rent Exne	nditures, Other Financing Uses and Residual		
		ansfers O	,	64,579.23	61,538.82



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## 08 Chouteau County 9871 Chouteau Co Joint Service

#### 82 - Interlocal Agreement Fund

Schedule of Changes Worksheet							
Beginning Fund Bala	ance				10,381.26	(1)	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						(2)	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						(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	Ending Fund Balance $(1 + 2 - 3 + 4)$ 10,551.59 (5)						



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					2003	2004
Fund	Account			Description	Value	Value
XX	XXX	26XX	41X	Energy Utility Services	1.00	1.00
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



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#### **08** Chouteau County 9871 Chouteau Co Joint Service

#### **Special Education Allowable Cost Payments:**

	Instructional Block Grant Entitlement	0.00
a.	instructional Block Grant Entitlement	0.00
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	0.00
Prora	ated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	0.00
e.	Minimum Special Education Expenditures to Avoid Reversion	
	[(c) * (1.33)] + [(d) * (0.33)]	0.00
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	0.00
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</u>	Ledger	<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.



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## 08 Chouteau County 9871 Chouteau Co Joint Service

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	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	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	0.00	0.00	0.00	0.00
<b>Totals</b>			0.00	0.00	0.00	0.00

0.00



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#### 08 Chouteau County 9871 Chouteau Co Joint Service

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 FY04.



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