

08 Chouteau County 9871 Chouteau Co Joint Service

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

Software

Accounting Package: Foxie Lady

For FY08 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.



08 Chouteau County 9871 Chouteau Co Joint Service

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
461	IDEA Preschool	FEDERAL	0898717904	84.173A
462	IDEA Part B	FEDERAL	0898717705	84.027



08 Chouteau County 9871 Chouteau Co Joint Service

	ASSETS, LIABILITIES, AND	General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	FUND BALANCE	(01)	(10)	(11)	(12)
AS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
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)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



08 Chouteau County 9871 Chouteau Co Joint Service

ASSETS, LIABILITIES, AND	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)		8,738.40		
Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		8,738.40		
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)		8,738.40		
52 TOTAL FUND BALANCE/EQUITY		8,738.40		
53 TOTAL LIABILITIES AND FUND BALANCE		8,738.40		



Trustees' Financial Summary FY2007-08 Sul

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08 Chouteau County 9871 Chouteau Co Joint Service

ASSETS, LIABILITIES, AND FUND BALANCE	Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS 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)				
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				



08 Chouteau County 9871 Chouteau Co Joint Service

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				



08 Chouteau County 9871 Chouteau Co Joint Service

ASSETS, LIABILITIES, AND	Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
FUND BALANCE	(28)	(29)	(45)	(50)
ASSETS 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)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
21 Payable to Other Funds (601-606)				
22 Due to Other Governments (611)				
24 Other Current Liabilities (621-679)				
25 Deferred Revenue (680)				
26 Other Liabilities (690-699)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
36 Reserve for Inventories (951)				
37 Reserve for Encumbrances (953)				
38 Reserve for Endowments (954)				
48 Fund Balance for Budget (961-970)				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



08 Chouteau County 9871 Chouteau Co Joint Service

	ASSETS, LIABILITIES, AND	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
	FUND BALANCE	(60)	(61)	(70)	(71)
AS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
LL	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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FU	ND BALANCE/EQUITY				
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
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				



08 Chouteau County 9871 Chouteau Co Joint Service

	ASSETS, LIABILITIES, AND FUND BALANCE	Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
AS	SETS 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				
LI	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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FU	ND BALANCE/EQUITY				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



08 Chouteau County 9871 Chouteau Co Joint Service

	ASSETS, LIABILITIES, AND FUND BALANCE	Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
AS	SETS 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				
LI	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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FU	ND BALANCE/EQUITY				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
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			_	



08 Chouteau County 9871 Chouteau Co Joint Service

	ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
AS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)		18,755.92		
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		18,755.92		
LI	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)				
45	Assets Held in Trusts		18,755.92		
52	TOTAL FUND BALANCE/EQUITY		18,755.92		
53	TOTAL LIABILITIES AND FUND BALANCE		18,755.92		



Trustees' Financial Summary FY2007-08

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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				



Trustees' Financial Summary FY2007-08 St

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ASSETS, LIABILITIES, AND	Agency - A	Agency - B	Agency - C	Agency - D
FUND BALANCE	(90)	(91)	(92)	(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				



08 Chouteau County 9871 Chouteau Co Joint Service

ASSETS, LIABILITIES, AND FUND BALANCE	Agency - E (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			



08 Chouteau County 9871 Chouteau Co Joint Service

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

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

PRC Revenue 1510 Interest Earnings	2007 Value 708.88	2008 V 3	alue 59.88		
Total Current Revenues, Other Financing S Equity Transfers In:	708.88	4	59.88		
Current Expenditures, Other Financing Use	es and Residua	al Equity Transfers	Out:		
PRC Program Function Object			2007 Value	2008 V	alue
280 Special Education - Local and State 1XXX Instruction					
2XX Personal Service		nefits	17.60	1	56.27
21XX Support Services - Studen 2XX Personal Service		nefits	3,610.34	3,7	49.13
23XX Support Services - Genera 2XX Personal Service	al Administration	1	1,036.13		64.34
25XX Support Services - Busine 2XX Personal Service		nefits	573.49	6	557.80
Total Current Expenditures, Other Financia Equity Transfers Out:	ng Uses and R	esidual	5,237.56	5.7	727.54
	le Of Changes	Worksheet	3,237.30	5,7	27.54
Beginning Fund Balance				14,006.06	(1)
Total Current Revenues, Other Financing Sources and R	Residual Equity Tr	ansfers In		459.88	(2)
Total Current Expenditures, Other Financing Uses and F	Residual Equity T	ransfers Out		5,727.54	(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 Palance (1 + 2 - 2 + 4)				0.00	(4)
Ending Fund Balance $(1 + 2 - 3 + 4)$				8,738.40	(3)



Trustees' Financial Summary FY2007-08 Sul

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08 Chouteau County 9871 Chouteau Co Joint Service

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	2008 Value
461 IDEA Preschool	
4570 IDEA Preschool	4,689.00
462 IDEA Part B	4,002.00
	120 222 00
1510 Interest Earnings	129,323.00
Total Current Revenues, Other Financing Sources and Residual	
Equity Transfers In:	134,012.00
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	
PRC Program Function Object	2008 Value
461 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	220.00
3XX Purchased Professional and Technical Services	330.00
5XX Other Purchased Services	429.38 741.69
6XX Supplies and Materials	/41.09
21XX Support Services - Students	C41.00
1XX Personal Services - Salaries	641.00
2XX Personal Services - Employee Benefits	97.68
3XX Purchased Professional and Technical Services 5XX Other Purchased Services	1,997.49 451.76
SAA Other Furchased Services	431.70
461 Subtotal	4,689.00
462 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	15,780.91
2XX Personal Services - Employee Benefits	1,967.65
6XX Supplies and Materials	178.53
21XX Support Services - Students	
1XX Personal Services - Salaries	51,324.64
2XX Personal Services - Employee Benefits	10,731.10
3XX Purchased Professional and Technical Services	6,532.96
4XX Purchased Property Services 5XX Other Purchased Services	34.95
	7,487.97 1,454.33
6XX Supplies and Materials	1,434.33
62XX Resources Transferred to Other School Districts or Cooperatives 930 Federal/State Grant Resources Transferred to Other Districts	33,829.96
462 Subtotal	129,323.00



08 Chouteau County 9871 Chouteau Co Joint Service

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

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

134,012.00

		Schedul	e Of Changes '	Worksheet				
Beginning Fund Balar	nce					0.00 (1)		
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 134,01								
Total Current Expend	itures, Other	r Financing Uses and F	Residual Equity Tra	ansfers Out		134,012.00 (3)		
Increase/Decrease of I	Reserve for 0.00	Inventories Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of I	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)								

Proje	ct k	kepor i	ter S	Summa	ries
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Project Reporter	Revenues	Expenditures	Difference
461 IDEA Preschool	4,689.00	4,689.00	0.00
462 IDEA Part B	129,323.00	129,323.00	0.00
Total	134,012.00	134,012.00	0.00



08 Chouteau County 9871 Chouteau Co Joint Service

Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC	Revenue	2007 Value	2008 Value
	1510 Interest Earnings	924.17	216.35
	1900 Other Revenue from Local Sources	106.12	658.58
	3233 State Special Education - Direct Payments to Cooperatives	54,719.64	53,983.46
	3234 Quality Educator - Direct payment to Cooperatives	3,800.00	5,844.30
	5700 Resources Transferred from Other School Districts or Cooperatives	10,831.25	11,074.04
Total	Current Revenues, Other Financing Sources and Residual		
Equit	y Transfers In:	70,381.18	71,776.73

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

PRC	Program	Function	Object	2007 Value	2008 Value
	280 Special	Education -	Local and State		
	•	1XXX Insti			
			1XX Personal Services - Salaries	226.56	30.00
			3XX Purchased Professional and Technical Services	1,200.00	139.16
			4XX Purchased Property Services	1,295.59	654.15
			5XX Other Purchased Services	0.00	77.31
			6XX Supplies and Materials	9,114.26	4,375.66
		21XX Supp	ort Services - Students		
			1XX Personal Services - Salaries	24,675.00	25,662.32
			2XX Personal Services - Employee Benefits	6,783.47	7,473.70
			3XX Purchased Professional and Technical Services	0.00	1,676.16
			4XX Purchased Property Services	0.00	279.85
			5XX Other Purchased Services	0.00	2,255.80
			6XX Supplies and Materials	7,488.88	1,928.48
			7XX Property and Equipment Acquisition	2,000.00	0.00
			8XX Other Expenditures	0.00	225.00
		23XX Supp	ort Services - General Administration		
			1XX Personal Services - Salaries	6,798.84	8,070.17
			3XX Purchased Professional and Technical Services	0.00	830.00
			5XX Other Purchased Services	136.96	1,842.68
			6XX Supplies and Materials	1,381.00	0.00
			8XX Other Expenditures	0.00	30.00
		25XX Supp	ort Services - Business		
			1XX Personal Services - Salaries	4,951.16	5,170.33
			2XX Personal Services - Employee Benefits	500.00	10.20
			3XX Purchased Professional and Technical Services	0.00	1,375.00
			5XX Other Purchased Services	0.00	250.00
			6XX Supplies and Materials	2,621.79	2,077.49
		62XX Reso	urces Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Coopera	0.00	3,644.40



08 Chouteau County 9871 Chouteau Co Joint Service

Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

	-	es, Other Financii	ng Uses and Re	sidual	69,173.51		
Equity Transfers	Equity Transfers Out:						077.86
		Schedul	e Of Changes V	Worksheet			
D : : E 1D1						15.057.05	(1)
Beginning Fund Bala	ince					15,057.05	(1)
Total Current Revenu	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						
Total Current Expend		68,077.86	(3)				
Increase/Decrease of	Reserve for 1	Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of	Reserve for 1	Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance	e(1+2-3+	4)				18,755.92	(5)



08 Chouteau County 9871 Chouteau Co Joint Service

Detail Expenditure

Fund	d Account			Description	2007 Value	2008 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	0.00	0.00
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	8,044.36	0.00
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	3,518.58	0.00
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	0.00	0.01
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



08 Chouteau County 9871 Chouteau Co Joint Service

Special Education Reversion

Special Education Allowable Cost Payments:

- a. Instructional Block Grant Entitlement
- b. Related Services Block Grant Entitlement
- c. Total Entitlements Subject to Reversion

Prorated Cooperative Cost Payments:

- d. Related Services Block Grant Entitlement (paid to coop)
- e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]
- 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, 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:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2010 Maximum Budget: 75%



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Special Education Reversion

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	
Totals			0.00	0.00	0.00	0.00	0.00

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 FY08.



08 Chouteau County 9871 Chouteau Co Joint Service

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

Beginning	Adjust-			Ending
Balance	ments	Additions	Removals	Balance

Depreciation by Function for FY2008

Governmental **Business-Type Activities**

Activities

Adjustments

Total Depreciation for FY2008

*** Has comment.

^{*} 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.

^{***} Has comments.



Trustees' Financial Summary FY2007-08

Submit ID: 9871-83852280

08 Chouteau County 9871 Chouteau Co Joint Service

Schedule of Changes in Long-Term Liabilities

(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Ending	Current	Long-Term
Beginning	New Debt		Refunding	Balance	Portion	Portion
Balance	& Other	Principal	& Other	(6/30/2008)	Due	Due
(7/1/2007)	Additions	Payments	Reduction	$[\mathbf{a} + \mathbf{b} - \mathbf{c} - \mathbf{d}]$	FY2009	FY2010-

Activities

Total Activity Long-Term Liabilities

- * 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.