



# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

**25 Lewis & Clark County  
9697 Prickly Pear Coop**

**Due Dates:**

Trustees' Financial Summary due to County Superintendent ..... August 15

Trustees' Financial Summary due to Office of Public Instruction ..... 2nd Monday in September

*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** DeAnne Golie

Phone #: (406) 277-7322

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

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

**Chair, Board of Trustees**

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

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

**County Superintendent** Marsha Davis

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

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

## Software

Accounting Package:     Softwise

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.**



# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

25 Lewis & Clark County

9697 Prickly Pear Coop

PRC	Title	Project Type	Project Number	CFDA #
019	MEDICARE	LOCAL		
277	IDEA, Part B, Children w/Disabilities	FEDERAL	25 9697 77 04	84.027
278	IDEA, Part B, Children w/Disabilities	FEDERAL	25 9697 77 04 INST	84.027
279	IDEA-Presch Sec 619 (Coop)	FEDERAL	25 9697 79 04	84.173A
478	IDEA, Part B, Children w/Disabilities	FEDERAL	25 9697 78 04	84.027
578	IDEA, Part B, Children w/Disabilities	FEDERAL	25 9697 78 03	84.027



# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

25 Lewis & Clark County  
9697 Prickly Pear Coop

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP 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)				
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>				
<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 (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

**25 Lewis & Clark County**  
**9697 Prickly Pear Coop**

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)		703.98	-37,283.45	
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)		19,672.20	169,870.74	
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>20,376.18</b>	<b>132,587.29</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			54,624.05	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>54,624.05</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		20,376.18	77,963.24	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		<b>20,376.18</b>	<b>77,963.24</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>20,376.18</b>	<b>132,587.29</b>	

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FY2003-04

Submit ID: 9697-98603417

**25 Lewis & Clark County**  
**9697 Prickly Pear Coop**

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
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	<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 (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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FY2003-04

Submit ID: 9697-98603417

**25 Lewis & Clark County  
9697 Prickly Pear Coop**

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 (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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FY2003-04

Submit ID: 9697-98603417

**25 Lewis & Clark County**  
**9697 Prickly Pear Coop**

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)				
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>				
<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)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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FY2003-04

Submit ID: 9697-98603417

**25 Lewis & Clark County**  
**9697 Prickly Pear Coop**

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
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	<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>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				





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FY2003-04

Submit ID: 9697-98603417

25 Lewis & Clark County  
9697 Prickly Pear Coop

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (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				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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FY2003-04

Submit ID: 9697-98603417

25 Lewis & Clark County  
9697 Prickly Pear Coop

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<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				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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FY2003-04

Submit ID: 9697-98603417

25 Lewis & Clark County  
9697 Prickly Pear Coop

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		269,801.21		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		30.00		
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>		269,831.21		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		532.73		
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		532.73		
<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				
48	Fund Balance for Budget (961-970)		269,298.48		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		269,298.48		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		269,831.21		



# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

25 Lewis & Clark County  
9697 Prickly Pear Coop

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)		20,554.92		
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>		20,554.92		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		20,554.92		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		20,554.92		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		20,554.92		



# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

25 Lewis & Clark County  
9697 Prickly Pear Coop

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



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FY2003-04

Submit ID: 9697-98603417

25 Lewis & Clark County  
9697 Prickly Pear Coop

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (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	<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>				



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## 25 Lewis & Clark County 9697 Prickly Pear Coop

### 14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
2240 County Retirement Distribution	80,665.72	86,716.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>80,665.72</b>	<b>86,716.55</b>

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

PRC Program Function Object	2003 Value	2004 Value
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,621.68	.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,589.57	.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,835.44	.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,049.23	.00
456 IDEA, Part B, Children with Disabilities		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,149.10	.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	55,621.65	.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,097.86	.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,054.82	.00
280 Special Education - Local and State		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	13680.87
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	8449.24
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	4355.85
456 IDEA, Part B, Children with Disabilities		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1749.67
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	53122.06



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FY2003-04

Submit ID: 9697-98603417

25 Lewis & Clark County  
9697 Prickly Pear Coop

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
456	IDEA, Part B, Children with Disabilities				
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	0.00	1144.20
457	IDEA Preschool				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	972.80
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	2133.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				79,019.35	85,608.26

### Schedule of Changes Worksheet

Beginning Fund Balance					19,267.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					86,716.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					85,608.26	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					20,376.18	(5)





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FY2003-04

Submit ID: 9697-98603417

25 Lewis & Clark County  
9697 Prickly Pear Coop

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>019 MEDICARE</b>	
3355 Medicaid - Miscellaneous	15,714.27
<b>277 IDEA, Part B, Children w/Disabilities</b>	
4560 IDEA, Part B, Children with Disabilities	612,847.97
<b>278 IDEA, Part B, Children w/Disabilities</b>	
4560 IDEA, Part B, Children with Disabilities	60,000.00
<b>279 IDEA-Presch Sec 619 (Coop)</b>	
4560 IDEA, Part B, Children with Disabilities	27,932.00
<b>478 IDEA, Part B, Children w/Disabilities</b>	
4560 IDEA, Part B, Children with Disabilities	20,000.00
<b>578 IDEA, Part B, Children w/Disabilities</b>	
4560 IDEA, Part B, Children with Disabilities	4,609.61

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

741,103.85

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

PRC Program Function Object	2004 Value
<b>019 MEDICARE</b>	
280 Special Education - Local and State	
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	4693.20
6XX Supplies and Materials	11021.08
	15,714.28
<b>277 IDEA, Part B, Children w/Disabilities</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	11803.54
6XX Supplies and Materials	137.93
21XX Support Services - Students	
1XX Personal Services - Salaries	352724.11
2XX Personal Services - Employee Benefits	5646.37
3XX Purchased Professional and Technical Services	23912.87
6XX Supplies and Materials	11872.05
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	206751.10



# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

## 25 Lewis & Clark County 9697 Prickly Pear Coop

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
456 IDEA, Part B, Children with Disabilities	
<b>277 Subtotal</b>	612,847.97
<b>278 IDEA, Part B, Children w/Disabilities</b>	
456 IDEA, Part B, Children with Disabilities	
24XX Support Services - School Administration	
1XX Personal Services - Salaries	13200.00
2XX Personal Services - Employee Benefits	1995.51
3XX Purchased Professional and Technical Services	8181.66
5XX Other Purchased Services	25737.42
6XX Supplies and Materials	3166.41
25XX Support Services - Business	
1XX Personal Services - Salaries	7719.00
<b>278 Subtotal</b>	60,000.00
<b>279 IDEA-Presch Sec 619 (Coop)</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	6562.68
21XX Support Services - Students	
1XX Personal Services - Salaries	14393.42
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	6975.90
<b>279 Subtotal</b>	27,932.00
<b>478 IDEA, Part B, Children w/Disabilities</b>	
456 IDEA, Part B, Children with Disabilities	
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	2300.00
5XX Other Purchased Services	17209.87
6XX Supplies and Materials	490.13
<b>478 Subtotal</b>	20,000.00
<b>578 IDEA, Part B, Children w/Disabilities</b>	
456 IDEA, Part B, Children with Disabilities	
24XX Support Services - School Administration	
5XX Other Purchased Services	2488.37



# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

**25 Lewis & Clark County  
9697 Prickly Pear Coop**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
456 IDEA, Part B, Children with Disabilities	
24XX Support Services - School Administration	
6XX Supplies and Materials	2121.24
	<hr/>
578 Subtotal	4,609.61
	<hr/> <hr/>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      741,103.86

### Schedule of Changes Worksheet

Beginning Fund Balance	77,963.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	741,103.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	741,103.86	(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)	77,963.24	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
019 MEDICARE	15,714.27	15,714.28	-0.01
277 IDEA, Part B, Children w/Disabilities	612,847.97	612,847.97	0.00
278 IDEA, Part B, Children w/Disabilities	60,000.00	60,000.00	0.00
279 IDEA-Presch Sec 619 (Coop)	27,932.00	27,932.00	0.00
478 IDEA, Part B, Children w/Disabilities	20,000.00	20,000.00	0.00
578 IDEA, Part B, Children w/Disabilities	4,609.61	4,609.61	0.00
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Total</b>	741,103.85	741,103.86	-0.01



# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

**25 Lewis & Clark County  
9697 Prickly Pear Coop**

## 82 - Interlocal Agreement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	6,482.35	3,500.47
1900	Other Revenue from Local Sources	67.00	0.00
1960	Services Provided Other Local Governmental Units	2,339.42	6,112.22
3233	State Special Education - Direct Payments to Cooperatives	270,469.40	265,957.56
5710	Special Education Resources Transferred from Other School Districts or Coope	45,085.13	43,371.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>324,443.30</u>	<u>318,942.11</u>

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

PRC Program Function Object		2003 Value	2004 Value
280	Special Education - Local and State		
	1XXX Instruction		
	1XX Personal Services - Salaries	11,226.16	.00
	2XX Personal Services - Employee Benefits	1,107.75	.00
	5XX Other Purchased Services	392.00	217.13
	6XX Supplies and Materials	119.45	.00
	21XX Support Services - Students		
	1XX Personal Services - Salaries	35,972.09	92293.45
	2XX Personal Services - Employee Benefits	40,998.07	41840.40
	3XX Purchased Professional and Technical Services	59,322.50	22699.88
	5XX Other Purchased Services	25,722.21	28391.82
	6XX Supplies and Materials	7,985.01	.00
	23XX Support Services - General Administration		
	3XX Purchased Professional and Technical Services	1,600.00	1600.00
	5XX Other Purchased Services	4,903.00	5638.00
	24XX Support Services - School Administration		
	1XX Personal Services - Salaries	54,241.20	57000.00
	2XX Personal Services - Employee Benefits	4,431.00	5019.00
	3XX Purchased Professional and Technical Services	1,201.24	566.93
	5XX Other Purchased Services	2,422.92	7206.00
	6XX Supplies and Materials	7,565.23	6254.95
	8XX Other Expenditures	2,484.00	1098.00
	25XX Support Services - Business		
	1XX Personal Services - Salaries	28,031.00	29385.33
	2XX Personal Services - Employee Benefits	4,431.00	5019.00
	5XX Other Purchased Services	290.95	72.52
	6XX Supplies and Materials	234.00	254.50
	26XX Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	80.00	37.50
	4XX Purchased Property Services	2,283.41	1343.96



# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

**25 Lewis & Clark County  
9697 Prickly Pear Coop**

## 82 - Interlocal Agreement Fund

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

PRC Program Function Object	2003 Value	2004 Value
280 Special Education - Local and State		
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	3,134.44	1081.67
6XX Supplies and Materials	7,156.98	.00
7XX Property and Equipment Acquisition	0.00	13900.00
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	9,158.75	808.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>316,494.36</u>	<u>321,728.04</u>

### Schedule of Changes Worksheet

Beginning Fund Balance	272,084.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	318,942.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	321,728.04	(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)	269,298.48	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

## 25 Lewis & Clark County 9697 Prickly Pear Coop

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2003 Value</b>	<b>2004 Value</b>
XX	XXX 26XX	41X Energy Utility Services	0.01	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



# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

**25 Lewis & Clark County  
9697 Prickly Pear Coop**

### Special Education Allowable Cost Payments:

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

### Prorated 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 Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

## 25 Lewis & Clark County

### 9697 Prickly Pear Coop

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





# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

**25 Lewis & Clark County**

**9697 Prickly Pear Coop**

*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.*



# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

25 Lewis & Clark County  
9697 Prickly Pear Coop

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Machinery And Equipment	39,824.25	18,500.00	11,258.25	47,066.00
Totals at historical cost	39,824.25	18,500.00	11,258.25	47,066.00
Governmental activities, capital assets, net	39,824.25	18,500.00	11,258.25	47,066.00

\* 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 FY2004</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Operations and Maintenance (26XX)	27,404.05	0.00
Total Depreciation for FY2004	27,404.05	0.00



# Trustees' Financial Summary

FY2003-04

Submit ID: 9697-98603417

25 Lewis & Clark County

9697 Prickly Pear Coop

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
<b>Governmental Activities *</b>							
Compensated Absences	38,147.83	2,631.44	0.00	0.00	40,779.27	0.00	40,779.27
Total Governmental Activity							
Long-Term Liabilities	38,147.83	2,631.44	0.00	0.00	40,779.27	0.00	40,779.27

\* 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.