



Trustees' Financial Summary

FY2003-04

Submit ID: 9701-38114832

29 McCone County
9701 Prairie View 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 Jackie Becker

Phone #: (406) 377-5446

(Signature)

(Date)

Chair, Board of Trustees

(Signature)

(Date)

County Superintendent Jackie Becker

(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	Project Type	Project Number	CFDA #
010	MEDICAID	STATE	STATE	
020	INDIRECT COST RECOVERY	LOCAL	LOCAL	N/A
030	RUS GRANT FEDERAL	FEDERAL	FEDERAL	NONE
031	RUS GRANT	LOCAL		
040	PTFP GRANT FEDERAL	FEDERAL	FEDERAL	NONE
041	PTFP GRANT	LOCAL	LOCAL	
050	STEELE REESE FOUNDATION	STATE	STATE	
051	STEELE REESE FOUNDATION LOCAL	LOCAL	LOCAL	
060	COAL BOARD FUNDS	STATE	STATE	
061	COAL BOARD FUNDS LOCAL	LOCAL	LOCAL	
104	IDEA Preschool	FEDERAL	2997017904ALL	84.173A
204	IDEA Part B	FEDERAL	2997017704ALL	84.027
304	Region I CSPD Inservice Training	FEDERAL	2997017704INST	84.027A
333	CSPD LOCAL	LOCAL	LOCAL	
504	SIG-CSPD	FEDERAL	2997017804	84.323A
602	PHYSIC SERV AGREEMENT	LOCAL	LOCAL	

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		10,552.63	-71,262.49	
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)			117,003.29	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		10,552.63	45,740.80	
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)		10,552.63	45,740.80	
52	TOTAL FUND BALANCE/EQUITY		10,552.63	45,740.80	
53	TOTAL LIABILITIES AND FUND BALANCE		10,552.63	45,740.80	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
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20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
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36	Reserve for Inventories (951)				
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52	TOTAL FUND BALANCE/EQUITY				
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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
LIABILITIES					
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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				

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
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				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
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				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		200,042.27		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		496.58		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		200,538.85		
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)		200,538.85		
52	TOTAL FUND BALANCE/EQUITY		200,538.85		
53	TOTAL LIABILITIES AND FUND BALANCE		200,538.85		



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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)	46,207.54	47,074.41		
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	46,207.54	47,074.41		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	46,207.54	47,074.41		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	46,207.54	47,074.41		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	46,207.54	47,074.41		



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



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



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14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	265.22	176.57
2240	County Retirement Distribution	6,054.02	7,058.73
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	32,613.70
5710	Special Education Resources Transferred from Other School Districts or Coope	29,242.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>35,562.14</u>	<u>39,849.00</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,510.36	4706.46
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	0.00	324.74
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	7,665.93	7266.00
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	13,757.75	15142.27
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	6,937.20	12552.62
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	1,767.61	1205.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>34,638.85</u>	<u>41,197.97</u>



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						11,901.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,849.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						41,197.97	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,552.63	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
010 MEDICAID	
1510 Interest Earnings	238.88
3354 Medicaid - Speech Therapy	5,038.75
010 Subtotal	5,277.63
020 INDIRECT COST RECOVERY	
1510 Interest Earnings	124.24
030 RUS GRANT FEDERAL	
4650 Federal Miscellaneous Grants from OPI	95,615.72
031 RUS GRANT	
5700 Resources Transferred from Other School Districts or Cooperatives	35,499.32
040 PTFP GRANT FEDERAL	
4650 Federal Miscellaneous Grants from OPI	13,702.21
041 PTFP GRANT	
5700 Resources Transferred from Other School Districts or Cooperatives	362.13
050 STEELE REESE FOUNDATION	
1920 Contributions/Donations from Private Sources	21,500.00
051 STEELE REESE FOUNDATION LOCAL	
5700 Resources Transferred from Other School Districts or Cooperatives	5,130.40
060 COAL BOARD FUNDS	
1920 Contributions/Donations from Private Sources	107,301.88
061 COAL BOARD FUNDS LOCAL	
5700 Resources Transferred from Other School Districts or Cooperatives	13,690.11
104 IDEA Preschool	
4570 IDEA Preschool	16,156.68
204 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	316,098.61
304 Region I CSPD Inservice Training	
4560 IDEA, Part B, Children with Disabilities	30,000.00
4650 Federal Miscellaneous Grants from OPI	30,000.00
304 Subtotal	60,000.00
333 CSPD LOCAL	
1920 Contributions/Donations from Private Sources	3,639.00
5700 Resources Transferred from Other School Districts or Cooperatives	507.00
333 Subtotal	4,146.00



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
504 SIG-CSPD	
4580 IDEA, Part D, State Program Improvement	13,000.00
4650 Federal Miscellaneous Grants from OPI	7,000.00
	20,000.00
504 Subtotal	20,000.00

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

714,604.93

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

PRC Program Function Object	2004 Value
010 MEDICAID	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	658.60
020 INDIRECT COST RECOVERY	
280 Special Education - Local and State	
21XX Support Services - Students	
6XX Supplies and Materials	124.24
030 RUS GRANT FEDERAL	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
7XX Property and Equipment Acquisition	95615.72
031 RUS GRANT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	25026.87
040 PTFP GRANT FEDERAL	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
7XX Property and Equipment Acquisition	13702.21
041 PTFP GRANT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	4315.81



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	
041 Subtotal	4,315.81
050 STEELE REESE FOUNDATION	
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	21500.00
060 COAL BOARD FUNDS	
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	107301.88
061 COAL BOARD FUNDS LOCAL	
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	7701.98
104 IDEA Preschool	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	3251.44
5XX Other Purchased Services	375.00
6XX Supplies and Materials	17.95
21XX Support Services - Students	
1XX Personal Services - Salaries	2763.65
24XX Support Services - School Administration	
1XX Personal Services - Salaries	9748.64
104 Subtotal	16,156.68
204 IDEA Part B	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	26427.92
2XX Personal Services - Employee Benefits	3236.43
4XX Purchased Property Services	1672.44
5XX Other Purchased Services	2594.34
6XX Supplies and Materials	6488.68



Trustees' Financial Summary

FY2003-04

Submit ID: 9701-38114832

29 McCone County
9701 Prairie View Coop

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
280 Special Education - Local and State	
1XXX Instruction	
7XX Property and Equipment Acquisition	2067.00
21XX Support Services - Students	
1XX Personal Services - Salaries	69682.14
2XX Personal Services - Employee Benefits	2168.12
3XX Purchased Professional and Technical Services	40757.28
5XX Other Purchased Services	7062.67
6XX Supplies and Materials	6840.64
221X Improvement of Instruction Services	
5XX Other Purchased Services	3985.79
24XX Support Services - School Administration	
1XX Personal Services - Salaries	51966.87
2XX Personal Services - Employee Benefits	30033.79
5XX Other Purchased Services	536.65
25XX Support Services - Business	
2XX Personal Services - Employee Benefits	26.30
5XX Other Purchased Services	5596.33
6XX Supplies and Materials	4042.10
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	5060.31
4XX Purchased Property Services	5978.05
5XX Other Purchased Services	8812.00
6XX Supplies and Materials	977.26
27XX Student Transportation Services	
5XX Other Purchased Services	85.50
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	30000.00
	316,098.61
204 Subtotal	
304 Region I CSPD Inservice Training	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	428.58
2XX Personal Services - Employee Benefits	61.92
3XX Purchased Professional and Technical Services	2659.04
221X Improvement of Instruction Services	
5XX Other Purchased Services	40399.07



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29 McCone County

9701 Prairie View Coop

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
280 Special Education - Local and State	
25XX Support Services - Business	
1XX Personal Services - Salaries	14399.15
2XX Personal Services - Employee Benefits	2052.24
	60,000.00
304 Subtotal	
333 CSPD LOCAL	
280 Special Education - Local and State	
221X Improvement of Instruction Services	
5XX Other Purchased Services	2278.86
504 SIG-CSPD	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	1140.00
2XX Personal Services - Employee Benefits	164.73
221X Improvement of Instruction Services	
5XX Other Purchased Services	18695.27
	20,000.00
504 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 690,481.46



Trustees' Financial Summary

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29 McCone County

9701 Prairie View Coop

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					21,617.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					714,604.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					690,481.46	(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)					45,740.80	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
010 MEDICAID	5,277.63	658.60	4,619.03
020 INDIRECT COST RECOVERY	124.24	124.24	0.00
030 RUS GRANT FEDERAL	95,615.72	95,615.72	0.00
031 RUS GRANT	35,499.32	25,026.87	10,472.45
040 PTFP GRANT FEDERAL	13,702.21	13,702.21	0.00
041 PTFP GRANT	362.13	4,315.81	-3,953.68
050 STEELE REESE FOUNDATION	21,500.00	21,500.00	0.00
051 STEELE REESE FOUNDATION LOCAL	5,130.40	0.00	5,130.40
060 COAL BOARD FUNDS	107,301.88	107,301.88	0.00
061 COAL BOARD FUNDS LOCAL	13,690.11	7,701.98	5,988.13
104 IDEA Preschool	16,156.68	16,156.68	0.00
204 IDEA Part B	316,098.61	316,098.61	0.00
304 Region I CSPD Inservice Training	60,000.00	60,000.00	0.00
333 CSPD LOCAL	4,146.00	2,278.86	1,867.14
504 SIG-CSPD	20,000.00	20,000.00	0.00
Total	714,604.93	690,481.46	24,123.47



Trustees' Financial Summary

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29 McCone County
9701 Prairie View Coop

82 - Interlocal Agreement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	3,048.19	3,390.90
1900	Other Revenue from Local Sources	4,757.12	6,015.61
1950	Services Provided Other School Districts or Coops	0.00	3,745.11
3233	State Special Education - Direct Payments to Cooperatives	116,158.17	115,336.48
5700	Resources Transferred from Other School Districts or Cooperatives	77,892.80	125,547.72
5710	Special Education Resources Transferred from Other School Districts or Coops	39,520.86	41,015.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>241,377.14</u>	<u>295,051.74</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	30,155.79	31561.79
2XX	Personal Services - Employee Benefits	4,268.65	4689.80
5XX	Other Purchased Services	533.12	176.40
6XX	Supplies and Materials	68.68	500.70
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	1,832.88	7088.96
6XX	Supplies and Materials	813.86	1096.43
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	15,940.28	49900.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	300.00	.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	0.00	2247.36
5XX	Other Purchased Services	0.00	2275.69
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	300.00	352.64
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	957.97	11426.60
2XX	Personal Services - Employee Benefits	2,796.48	5486.64
4XX	Purchased Property Services	1,968.70	3626.78
5XX	Other Purchased Services	1,232.48	4865.04
6XX	Supplies and Materials	876.50	1486.75
7XX	Property and Equipment Acquisition	2,731.37	178.91
21XX	Support Services - Students		
1XX	Personal Services - Salaries	33,718.02	17598.98



Trustees' Financial Summary

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9701 Prairie View 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				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	5,567.97	5414.46
		3XX	Purchased Professional and Technical Services	18,258.15	14317.28
		5XX	Other Purchased Services	5,806.38	9980.82
		6XX	Supplies and Materials	1,303.15	1178.25
		880	Other Vocational Education Related Costs	220.00	.00
		8XX	Other Expenditures	0.00	300.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	27,228.36	15275.59
		2XX	Personal Services - Employee Benefits	10,719.25	6867.36
		5XX	Other Purchased Services	649.19	829.70
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	14,097.67	9413.48
		2XX	Personal Services - Employee Benefits	331.65	106.00
		5XX	Other Purchased Services	5,516.96	9920.62
		6XX	Supplies and Materials	3,087.38	8084.28
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	3,411.42	7776.98
		4XX	Purchased Property Services	5,302.73	12136.01
		5XX	Other Purchased Services	8,389.00	.00
		6XX	Supplies and Materials	1,824.28	1997.99
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	20,306.75	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>230,515.07</u>	<u>248,158.29</u>



Trustees' Financial Summary

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29 McCone County
9701 Prairie View Coop

82 - Interlocal Agreement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					153,645.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					295,051.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					248,158.29	(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)					200,538.85	(5)



Trustees' Financial Summary

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29 McCone County

9701 Prairie View Coop

Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	2,689.95	2,627.27
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

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29 McCone County

9701 Prairie View 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

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29 McCone County

9701 Prairie View 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	
Totals			0.00	0.00	0.00	0.00	0.00



Trustees' Financial Summary

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29 McCone County

9701 Prairie View 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

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9701 Prairie View Coop

Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	4,950.00	0.00	0.00	4,950.00
Buildings	47,737.00	0.00	0.00	47,737.00
Machinery And Equipment	141,548.00	0.00	0.00	141,548.00
Totals at historical cost	194,235.00	0.00	0.00	194,235.00
Governmental activities, capital assets, net	194,235.00	0.00	0.00	194,235.00

* 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.



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9701 Prairie View 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-
Governmental Activities *							
Compensated Absences	9,120.00	0.00	0.00	0.00	9,120.00	0.00	9,120.00
Total Governmental Activity							
Long-Term Liabilities	9,120.00	0.00	0.00	0.00	9,120.00	0.00	9,120.00

* 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.