



Trustees' Financial Summary

FY2004-05

Submit ID: 9701-63135286

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 FY05 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	
011	MAC MEDICAID	STATE	STATE	
020	INDIRECT COST RECOVERY	LOCAL	LOCAL	N/A
105	IDEA Preeschool	FEDERAL	2997017905all	84.173a
205	IDEA Part B	FEDERAL	2997017705ALL	84.027
305	REGION I CSPD INSERVICE TRAINING	FEDERAL	2997017705INST	84.027A
333	CSPD LOCAL	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)		12,257.94	82,667.02	
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)			19.03	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		12,257.94	82,686.05	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			28,161.30	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			28,161.30	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		12,257.94	54,524.75	
52	TOTAL FUND BALANCE/EQUITY		12,257.94	54,524.75	
53	TOTAL LIABILITIES AND FUND BALANCE		12,257.94	82,686.05	



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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)				
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LIABILITIES					
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25	Deferred Revenue (680)				
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35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
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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)				
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LIABILITIES					
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35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
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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)				
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25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
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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)				
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				



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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)				
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20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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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)				
50	Invested in Capital Assets, Net of Related Debt				
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)				
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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)				
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				



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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)		217,047.94		
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		217,047.94		
LIABILITIES					
21	Payable to Other Funds (601-606)				
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24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY		217,047.94		
53	TOTAL LIABILITIES AND FUND BALANCE		217,047.94		



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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)	8,021.77	60,994.24		
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	8,021.77	60,994.24		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	8,021.77	60,994.24		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	8,021.77	60,994.24		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	8,021.77	60,994.24		



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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	2004 Value	2005 Value
1510 Interest Earnings	176.57	253.39
2240 County Retirement Distribution	7,058.73	4,899.44
5700 Resources Transferred from Other School Districts or Cooperatives	32,613.70	0.00
5710 Special Education Resources Transferred from Other School Districts or Cooper	0.00	24,252.47

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

	39,849.00	29,405.30
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,706.46	4544.73
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	324.74	.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,266.00	5101.91
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	15,142.27	6546.29
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	12,552.62	7287.43
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,205.88	4219.63

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

	41,197.97	27,699.99
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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					10,552.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,405.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,699.99	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,257.94	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
010 MEDICAID	
1510 Interest Earnings	1,723.76
3354 Medicaid - Speech Therapy	2,637.50
010 Subtotal	4,361.26
011 MAC MEDICAID	
1510 Interest Earnings	506.76
3357 Montana Administrative Claiming Reimbursement	4,770.83
011 Subtotal	5,277.59
020 INDIRECT COST RECOVERY	
1510 Interest Earnings	248.83
105 IDEA Preeschool	
4570 IDEA Preschool	11,438.41
205 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	236,668.61
305 REGION I CSPD INSERVICE TRAINING	
4560 IDEA, Part B, Children with Disabilities	60,000.00
333 CSPD LOCAL	
1920 Contributions/Donations from Private Sources	20,638.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	338,632.76

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

PRC Program Function Object	2005 Value
010 MEDICAID	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	336.33
020 INDIRECT COST RECOVERY	
280 Special Education - Local and State	
21XX Support Services - Students	
6XX Supplies and Materials	248.83



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15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2005 Value
105	IDEA	Preeschool		
457	IDEA	Preeschool		
	1XXX	Instruction		
		6XX	Supplies and Materials	146.48
	21XX	Support Services - Students		
		3XX	Purchased Professional and Technical Services	4027.90
		5XX	Other Purchased Services	264.76
		6XX	Supplies and Materials	2919.27
	27XX	Student Transportation Services		
		7XX	Property and Equipment Acquisition	4080.00
				11,438.41
	105 Subtotal			
205	IDEA	Part B		
456	IDEA, Part B,	Children with Disabilities		
	1XXX	Instruction		
		1XX	Personal Services - Salaries	20756.86
		2XX	Personal Services - Employee Benefits	6324.63
		4XX	Purchased Property Services	1870.06
		5XX	Other Purchased Services	1914.10
		6XX	Supplies and Materials	2297.25
		7XX	Property and Equipment Acquisition	3531.49
	21XX	Support Services - Students		
		1XX	Personal Services - Salaries	32998.32
		2XX	Personal Services - Employee Benefits	8222.91
		3XX	Purchased Professional and Technical Services	27259.78
		5XX	Other Purchased Services	6277.55
		6XX	Supplies and Materials	5484.52
		8XX	Other Expenditures	240.00
	24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	13902.68
		2XX	Personal Services - Employee Benefits	15919.88
		5XX	Other Purchased Services	2419.55
	25XX	Support Services - Business		
		2XX	Personal Services - Employee Benefits	136.15
		5XX	Other Purchased Services	3614.86
		6XX	Supplies and Materials	2233.06
	26XX	Operation and Maintenance of Plant Services		
		3XX	Purchased Professional and Technical Services	4448.75
		4XX	Purchased Property Services	5812.34
		5XX	Other Purchased Services	8872.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
456 IDEA, Part B, Children with Disabilities	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	1444.37
7XX Property and Equipment Acquisition	8515.00
27XX Student Transportation Services	
5XX Other Purchased Services	157.50
7XX Property and Equipment Acquisition	22015.00
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	30000.00
	236,668.61
205 Subtotal	
305 REGION I CSPD INSERVICE TRAINING	
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
3XX Purchased Professional and Techical Services	3420.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	40900.55
25XX Support Services - Business	
1XX Personal Services - Salaries	14000.00
2XX Personal Services - Employee Benefits	1679.45
	60,000.00
305 Subtotal	
333 CSPD LOCAL	
465 Federal Miscellaneous Grants from OPI	
221X Improvement of Instruction Services	
5XX Other Purchased Services	19050.70
25XX Support Services - Business	
1XX Personal Services - Salaries	1550.00
2XX Personal Services - Employee Benefits	555.93
	21,156.63
333 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 329,848.81



Trustees' Financial Summary

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9701 Prairie View Coop

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					45,740.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					338,632.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					329,848.81	(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)					54,524.75	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
010 MEDICAID	4,361.26	336.33	4,024.93
011 MAC MEDICAID	5,277.59	0.00	5,277.59
020 INDIRECT COST RECOVERY	248.83	248.83	0.00
105 IDEA Preschool	11,438.41	11,438.41	0.00
205 IDEA Part B	236,668.61	236,668.61	0.00
305 REGION I CSPD INSERVICE TRAINING	60,000.00	60,000.00	0.00
333 CSPD LOCAL	20,638.06	21,156.63	-518.57
Total	338,632.76	329,848.81	8,783.95



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9701 Prairie View Coop

82 - Interlocal Agreement Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	3,390.90	5,800.43
1900	Other Revenue from Local Sources	6,015.61	9,672.13
1950	Services Provided Other School Districts or Coops	3,745.11	7,909.37
3233	State Special Education - Direct Payments to Cooperatives	115,336.48	120,137.98
5700	Resources Transferred from Other School Districts or Cooperatives	125,547.72	134,673.65
5710	Special Education Resources Transferred from Other School Districts or Cooper	41,015.92	0.00

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

295,051.74 278,193.56

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	31,561.79	30011.30
2XX	Personal Services - Employee Benefits	4,689.80	5330.30
5XX	Other Purchased Services	176.40	545.29
6XX	Supplies and Materials	500.70	814.96
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	7,088.96	10369.74
6XX	Supplies and Materials	1,096.43	62.85
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	49,900.00	49300.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,247.36	.00
5XX	Other Purchased Services	2,275.69	64.92
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	352.64	2600.00
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	11,426.60	30922.78
2XX	Personal Services - Employee Benefits	5,486.64	958.96
4XX	Purchased Property Services	3,626.78	.00
5XX	Other Purchased Services	4,865.04	.00
6XX	Supplies and Materials	1,486.75	.00
7XX	Property and Equipment Acquisition	178.91	.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	17,598.98	43551.95
2XX	Personal Services - Employee Benefits	5,414.46	3779.16
3XX	Purchased Professional and Technical Services	14,317.28	.00



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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	2004 Value	2005 Value
280	Special Education - Local and State				
	21XX	Support Services - Students			
		5XX Other Purchased Services		9,980.82	.00
		6XX Supplies and Materials		1,178.25	.00
		8XX Other Expenditures		300.00	.00
	24XX	Support Services - School Administration			
		1XX Personal Services - Salaries		15,275.59	48197.32
		2XX Personal Services - Employee Benefits		6,867.36	1104.15
		5XX Other Purchased Services		829.70	.00
	25XX	Support Services - Business			
		1XX Personal Services - Salaries		9,413.48	31761.61
		2XX Personal Services - Employee Benefits		106.00	21.15
		5XX Other Purchased Services		9,920.62	1862.61
		6XX Supplies and Materials		8,084.28	.00
	26XX	Operation and Maintenance of Plant Services			
		3XX Purchased Professional and Technical Services		7,776.98	.00
		4XX Purchased Property Services		12,136.01	425.42
		6XX Supplies and Materials		1,997.99	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				248,158.29	261,684.47

Schedule of Changes Worksheet

Beginning Fund Balance					200,538.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					278,193.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					261,684.47	(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)					217,047.94	(5)



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9701 Prairie View Coop

Fund	Account	Description	2004 Value	2005 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	0.00	0.00
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	2,627.27	3,203.02
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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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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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



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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 FY05.*



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	7,028.00	134,520.00
Totals at historical cost	194,235.00	0.00	7,028.00	187,207.00
Governmental activities, capital assets, net	194,235.00	0.00	7,028.00	187,207.00

* 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.



Trustees' Financial Summary

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9701 Prairie View Coop

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
Governmental Activities *							
Compensated Absences	9,120.00	1,994.00	0.00	0.00	11,114.00	0.00	11,114.00
Total Governmental Activity							
Long-Term Liabilities	9,120.00	1,994.00	0.00	0.00	11,114.00	0.00	11,114.00

* 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.