



Trustees' Financial Summary

FY2005-06

Submit ID: 9701-69491873

29 McCone County

9701 Prairie View Coop

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk 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 FY06 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
101	MT SURVEY OF ENACTED CURR	FEDERAL	2997011406LA	84.367A
106	IDEA Preeschool	FEDERAL	2997017905all	84.173a
206	IDEA Part B	FEDERAL	2997017705ALL	84.027
306	REGION I CSPD INSERVICE TRAINING	FEDERAL	2997017705INST	84.027A
333	CSPD LOCAL	LOCAL	LOCAL	
602	PYSCH SERIVCE AGREEMENT	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)		15,001.70	67,982.19	
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		15,001.70	67,982.19	
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)		15,001.70	67,982.19	
52	TOTAL FUND BALANCE/EQUITY		15,001.70	67,982.19	
53	TOTAL LIABILITIES AND FUND BALANCE		15,001.70	67,982.19	



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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)				
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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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FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
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48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
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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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FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
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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)				
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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LIABILITIES					
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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)				
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)				
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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)		254,243.06		
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		254,243.06		
LIABILITIES					
21	Payable to Other Funds (601-606)				
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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		254,243.06		
53	TOTAL LIABILITIES AND FUND BALANCE		254,243.06		



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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)	9,994.16	62,466.72		
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	9,994.16	62,466.72		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	9,994.16	62,466.72		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	9,994.16	62,466.72		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	9,994.16	62,466.72		



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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)				
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06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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22	Due to Other Governments (611)				
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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					
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14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	253.39	643.61
2240	County Retirement Distribution	4,899.44	5,393.38
5710	Special Education Resources Transferred from Other School Districts or Cooper	24,252.47	24,442.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>29,405.30</u>	<u>30,479.68</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,544.73	4,760.57
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	0.00	57.97
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,101.91	4,935.98
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	6,546.29	7,135.08
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	7,287.43	7,253.46
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	4,219.63	3,592.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>27,699.99</u>	<u>27,735.92</u>



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					12,257.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,479.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,735.92	(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)					15,001.70	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
010 MEDICAID	
1510 Interest Earnings	3,881.89
3355 Medicaid - Miscellaneous	4,005.02
010 Subtotal	7,886.91
011 MAC MEDICAID	
1510 Interest Earnings	650.62
3357 Montana Administrative Claiming Reimbursement	1,424.63
011 Subtotal	2,075.25
020 INDIRECT COST RECOVERY	
1510 Interest Earnings	249.48
101 MT SURVEY OF ENACTED CURR	
1920 Contributions/Donations from Private Sources	9,108.09
106 IDEA Preschool	
4570 IDEA Preschool	11,000.00
206 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	270,490.08
306 REGION I CSPD INSERVICE TRAINING	
4560 IDEA, Part B, Children with Disabilities	60,000.00
333 CSPD LOCAL	
1920 Contributions/Donations from Private Sources	8,931.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	369,740.81

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

PRC Program Function Object	2006 Value
010 MEDICAID	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	747.06
020 INDIRECT COST RECOVERY	
280 Special Education - Local and State	
21XX Support Services - Students	
6XX Supplies and Materials	249.48



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
101 MT SURVEY OF ENACTED CURR	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	56.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,700.00
5XX Other Purchased Services	5,102.09
25XX Support Services - Business	
5XX Other Purchased Services	250.00
	9,108.09
101 Subtotal	
106 IDEA Preeschool	
457 IDEA Preschool	
1XXX Instruction	
6XX Supplies and Materials	1,524.71
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	4,500.00
5XX Other Purchased Services	1,278.13
6XX Supplies and Materials	690.76
25XX Support Services - Business	
6XX Supplies and Materials	1,006.40
27XX Student Transportation Services	
7XX Property and Equipment Acquisition	2,000.00
	11,000.00
106 Subtotal	
206 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	24,687.28
2XX Personal Services - Employee Benefits	7,770.55
4XX Purchased Property Services	2,228.99
5XX Other Purchased Services	2,607.21
6XX Supplies and Materials	12,800.20
21XX Support Services - Students	
1XX Personal Services - Salaries	59,328.55
2XX Personal Services - Employee Benefits	14,298.44
3XX Purchased Professional and Technical Services	11,701.50
5XX Other Purchased Services	6,085.61



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15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2006 Value
456	IDEA, Part B, Children with Disabilities			
	21XX	Support Services - Students		
		6XX	Supplies and Materials	4,625.76
		8XX	Other Expenditures	210.00
	221X	Improvement of Instruction Services		
		5XX	Other Purchased Services	1,657.66
	24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	15,990.75
		2XX	Personal Services - Employee Benefits	15,214.82
		5XX	Other Purchased Services	3,807.63
	25XX	Support Services - Business		
		2XX	Personal Services - Employee Benefits	117.00
		5XX	Other Purchased Services	1,846.52
		6XX	Supplies and Materials	6,351.16
	26XX	Operation and Maintenance of Plant Services		
		3XX	Purchased Professional and Technical Services	3,917.97
		4XX	Purchased Property Services	18,244.57
		5XX	Other Purchased Services	7,969.00
		6XX	Supplies and Materials	916.91
	27XX	Student Transportation Services		
		5XX	Other Purchased Services	212.00
		7XX	Property and Equipment Acquisition	7,900.00
	62XX	Resources Transferred to Other School Districts or Cooper		
		930	Federal/State Grant Resources Transferred to Other Distric	40,000.00
206 Subtotal				270,490.08
306	REGION I CSPD INSERVICE TRAINING			
465	Federal Miscellaneous Grants from OPI			
	21XX	Support Services - Students		
		3XX	Purchased Professional and Technical Services	3,420.00
	221X	Improvement of Instruction Services		
		5XX	Other Purchased Services	37,873.66
	25XX	Support Services - Business		
		1XX	Personal Services - Salaries	16,350.00
		2XX	Personal Services - Employee Benefits	2,356.34
306 Subtotal				60,000.00



Trustees' Financial Summary

FY2005-06

Submit ID: 9701-69491873

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	2006 Value
333 CSPD LOCAL	
465 Federal Miscellaneous Grants from OPI	
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,373.66
602 PYSCH SERIVCE AGREEMENT	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	2,315.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<div style="border-top: 1px solid black; border-bottom: 3px double black;"> 0.00 356,283.37 </div>



Trustees' Financial Summary

FY2005-06

Submit ID: 9701-69491873

29 McCone County
9701 Prairie View Coop

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					54,524.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					369,740.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					356,283.37	(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)					67,982.19	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
010 MEDICAID	7,886.91	747.06	7,139.85
011 MAC MEDICAID	2,075.25	0.00	2,075.25
020 INDIRECT COST RECOVERY	249.48	249.48	0.00
101 MT SURVEY OF ENACTED CURR	9,108.09	9,108.09	0.00
106 IDEA Preeschool	11,000.00	11,000.00	0.00
206 IDEA Part B	270,490.08	270,490.08	0.00
306 REGION I CSPD INSERVICE TRAINING	60,000.00	60,000.00	0.00
333 CSPD LOCAL	8,931.00	2,373.66	6,557.34
602 PYSCH SERIVCE AGREEMENT	0.00	2,315.00	-2,315.00
Total	<u>369,740.81</u>	<u>356,283.37</u>	<u>13,457.44</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 9701-69491873

29 McCone County
9701 Prairie View Coop

82 - Interlocal Agreement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	5,800.43	12,338.56
1900	Other Revenue from Local Sources	9,672.13	9,940.76
1950	Services Provided Other School Districts or Coops	7,909.37	7,897.95
3233	State Special Education - Direct Payments to Cooperatives	120,137.98	121,446.27
5700	Resources Transferred from Other School Districts or Cooperatives	134,673.65	93,302.93
5710	Special Education Resources Transferred from Other School Districts or Cooperatives	0.00	42,699.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>278,193.56</u>	<u>287,625.59</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	30,011.30	30,911.64
2XX	Personal Services - Employee Benefits	5,330.30	4,994.00
5XX	Other Purchased Services	545.29	1,294.37
6XX	Supplies and Materials	814.96	830.13
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	10,369.74	0.00
6XX	Supplies and Materials	62.85	121.57
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	49,300.00	45,833.37
25XX	Support Services - Business		
1XX	Personal Services - Salaries	0.00	757.81
2XX	Personal Services - Employee Benefits	0.00	51.53
5XX	Other Purchased Services	64.92	0.00
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	2,600.00	1,490.66
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	30,922.78	31,970.10
2XX	Personal Services - Employee Benefits	958.96	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	43,551.95	47,369.63
2XX	Personal Services - Employee Benefits	3,779.16	2,628.65
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	48,197.32	47,972.25
2XX	Personal Services - Employee Benefits	1,104.15	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 9701-69491873

29 McCone County

9701 Prairie View Coop

82 - Interlocal Agreement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	31,761.61	25,651.33
		2XX	Personal Services - Employee Benefits	21.15	0.00
		5XX	Other Purchased Services	1,862.61	8,044.51
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	425.42	508.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>261,684.47</u>	<u>250,430.47</u>

Schedule of Changes Worksheet

Beginning Fund Balance					217,047.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					287,625.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					250,430.47	(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)					254,243.06	(5)



Trustees' Financial Summary

FY2005-06

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29 McCone County

9701 Prairie View Coop

Fund	Account	Description	2005 Value	2006 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	30,911.64
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	3,203.02	3,611.99
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

FY2005-06

Submit ID: 9701-69491873

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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%



Trustees' Financial Summary

FY2005-06

Submit ID: 9701-69491873

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

FY2005-06

Submit ID: 9701-69491873

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 FY06.*



Trustees' Financial Summary

FY2005-06

Submit ID: 9701-69491873

29 McCone County

9701 Prairie View Coop

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	4,950.00	0.00	0.00	0.00	4,950.00
Buildings	47,737.00	0.00	0.00	0.00	47,737.00
Machinery And Equipment	134,520.00	0.00	20,491.00	0.00	155,011.00
Totals at historical cost	187,207.00	0.00	20,491.00	0.00	207,698.00
Governmental activities, capital assets, net	187,207.00	0.00	20,491.00	0.00	207,698.00

* 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

FY2005-06

Submit ID: 9701-69491873

29 McCone County

9701 Prairie View Coop

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	11,114.00	12,683.00	0.00	0.00	23,797.00	0.00	23,797.00
Total Governmental Activity							
Long-Term Liabilities	11,114.00	12,683.00	0.00	0.00	23,797.00	0.00	23,797.00

* 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.