



# Trustees' Financial Summary

FY2011-12

Submit ID: 9690-87585164

41 Ravalli County

9690 Bitterroot Valley 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 no later than September 15th. (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*

## Certification

**Business Manager/Clerk:** Terri Ward

**Phone #:** (406) 777-2494

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

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

**Chair, Board of Trustees:**

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

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

**County Superintendent:** Michael Williams

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

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

## Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? No

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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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
004	MEDICAID REIMBURSEMENT	STATE	NA	
010	PRESCHOOL TRANSPORTATION	LOCAL	NA	
011	YOUTH ENHANCEMENT PROGRAM	STATE	NA	
015	Century Link Grant	LOCAL	NA	
016	Plum Creek Grant	LOCAL	NA	
770	IDEA Part B	FEDERAL	041 9690 7711	84.027
781	IDEA Part B- DISCRETIONARY GRANT	FEDERAL	41 9690 77 11 INST	84.027
791	IDEA Preschool	FEDERAL	041 9690 7911	84.173A



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,550.16		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		1,550.16		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		1,550.16		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,550.16		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,550.16		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		78,686.67	289,844.60	
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)			164,813.85	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		78,686.67	454,658.45	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,451.29	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			1,451.29	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		78,686.67	453,207.16	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		78,686.67	453,207.16	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		78,686.67	454,658.45	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		448,232.88		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		448,232.88		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		507.00		
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		507.00		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		447,725.88		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		447,725.88		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		448,232.88		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	75,932.83	13,697.87		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	75,932.83	13,697.87		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	13,149.03			
23	Warrants Payable (620)	3,843.24	13,697.87		
24	Other Current Liabilities (621-679)	58,940.56			
35	<b>TOTAL LIABILITIES</b>	75,932.83	13,697.87		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	75,932.83	13,697.87		



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## Balance Sheet

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



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## Balance Sheet

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



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
<b>010 PRESCHOOL TRANSPORTATION</b>		
1950 Services Provided Other School Districts or Coops	37,225.99	39,392.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	37,225.99	39,392.00

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

PRC Program Function Object	2011 Value	2012 Value
<b>010 PRESCHOOL TRANSPORTATION</b>		
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	37,255.99	39,392.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	37,255.99	39,392.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,550.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,392.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,392.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,550.16	(5)



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

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

PRC Revenue	2011 Value	2012 Value
2240 County Retirement Distribution	208,744.00	206,233.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	208,744.00	206,233.00

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	49,260.64	50,697.39
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,242.55	4,988.56
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,420.99	5,705.21
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	108,163.21	114,037.59
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	23,517.74	17,676.84
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	6,365.67	6,317.79
<b>361 Services for Significant Needs Students</b>		
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	826.22	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	197,797.02	199,423.38



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						71,877.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						206,233.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						199,423.38	(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)						78,686.67	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
<b>004 MEDICAID REIMBURSEMENT</b>	
3352 Medicaid - Physical Therapy	6,644.68
3353 Medicaid - Occupational Therapy	10,370.04
3354 Medicaid - Speech Therapy	54,091.09
3357 Montana Administrative Claiming Reimbursement	12,578.98
6100 Material Prior Period Revenue Adjustments	-3,774.25
	79,910.54
<b>004 Subtotal</b>	
<b>011 YOUTH ENHANCEMENT PROGRAM</b>	
1900 Other Revenue from Local Sources	32,388.52
3355 Medicaid - Miscellaneous	14,623.06
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	731,235.07
6100 Material Prior Period Revenue Adjustments	-12,250.64
	765,996.01
<b>011 Subtotal</b>	
<b>015 Century Link Grant</b>	
1920 Contributions/Donations from Private Sources	7,110.00
<b>016 Plum Creek Grant</b>	
1920 Contributions/Donations from Private Sources	5,000.00
<b>770 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	1,317,040.00
<b>781 IDEA Part B- DISCRETIONARY GRANT</b>	
4560 IDEA, Part B, Children with Disabilities	41,310.00
<b>791 IDEA Preschool</b>	
4570 IDEA Preschool	42,836.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,259,202.55

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

PRC Program Function Object	2012 Value
<b>004 MEDICAID REIMBURSEMENT</b>	
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	39,835.56
2XX Personal Services - Employee Benefits	11,832.32
<b>25XX Support Services - Business</b>	
3XX Purchased Professional and Technical Services	900.00
6XX Supplies and Materials	65.00
	52,632.88
<b>004 Subtotal</b>	



# Trustees' Financial Summary

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Submit ID: 9690-87585164

41 Ravalli County  
9690 Bitterroot Valley Coop

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
<b>011 YOUTH ENHANCEMENT PROGRAM</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	342,001.80
2XX Personal Services - Employee Benefits	66,244.68
3XX Purchased Professional and Technical Services	3,600.00
5XX Other Purchased Services	9,164.35
6XX Supplies and Materials	5,552.11
810 Dues and Fees	1,159.51
8XX Other Expenditures	50.00
<b>24XX Support Services - School Administration</b>	
5XX Other Purchased Services	412.88
<b>25XX Support Services - Business</b>	
1XX Personal Services - Salaries	13,663.09
2XX Personal Services - Employee Benefits	9,981.59
5XX Other Purchased Services	1,144.77
6XX Supplies and Materials	749.86
810 Dues and Fees	136.00
<b>26XX Operation and Maintenance of Plant Services</b>	
6XX Supplies and Materials	2,751.33
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	231,086.34
2XX Personal Services - Employee Benefits	49,800.04
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	25,341.63
2XX Personal Services - Employee Benefits	332.89
<b>25XX Support Services - Business</b>	
5XX Other Purchased Services	163.14
	763,336.01
<b>011 Subtotal</b>	
<b>015 Century Link Grant</b>	
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	7,114.15
<b>016 Plum Creek Grant</b>	
<b>280 Special Education - Local and State</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
6XX Supplies and Materials	4,069.90
<b>770 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	6,296.56



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
770	IDEA Part B			
	456	IDEA, Part B, Children with Disabilities		
		1XXX	Instruction	
			2XX Personal Services - Employee Benefits	936.35
			5XX Other Purchased Services	679.56
			6XX Supplies and Materials	955.18
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	116,146.97
			2XX Personal Services - Employee Benefits	33,432.98
			3XX Purchased Professional and Technical Services	1,000.00
			5XX Other Purchased Services	9,592.12
			6XX Supplies and Materials	5,808.49
			810 Dues and Fees	3,496.00
			8XX Other Expenditures	577.50
		23XX	Support Services - General Administration	
			3XX Purchased Professional and Technical Services	6,920.00
		24XX	Support Services - School Administration	
			1XX Personal Services - Salaries	41,142.51
			2XX Personal Services - Employee Benefits	6,613.14
			5XX Other Purchased Services	2,954.64
			6XX Supplies and Materials	88.90
			810 Dues and Fees	327.00
		25XX	Support Services - Business	
			3XX Purchased Professional and Technical Services	2,498.00
			5XX Other Purchased Services	4,051.39
			6XX Supplies and Materials	5,296.29
			810 Dues and Fees	1,007.00
			8XX Other Expenditures	110.00
		26XX	Operation and Maintenance of Plant Services	
			3XX Purchased Professional and Technical Services	5,344.00
			4XX Purchased Property Services	9,458.75
			5XX Other Purchased Services	6,553.00
			6XX Supplies and Materials	9,151.28
			7XX Property and Equipment Acquisition	12,775.00
			8XX Other Expenditures	26.77
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			930 Federal/State Grant Resources Transferred to Other Districts or Coc	1,023,800.62
		770	Subtotal	1,317,040.00
781	IDEA Part B- DISCRETIONARY GRANT			
	456	IDEA, Part B, Children with Disabilities		
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	20,185.17
			2XX Personal Services - Employee Benefits	6,176.29





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
004 MEDICAID REIMBURSEMENT	79,910.54	52,632.88	27,277.66
011 YOUTH ENHANCEMENT PROGRAM	765,996.01	763,336.01	2,660.00
015 Century Link Grant	7,110.00	7,114.15	-4.15
016 Plum Creek Grant	5,000.00	4,069.90	930.10
770 IDEA Part B	1,317,040.00	1,317,040.00	0.00
781 IDEA Part B- DISCRETIONARY GRANT	41,310.00	41,310.00	0.00
791 IDEA Preschool	42,836.00	42,836.00	0.00
<b>Total</b>	<b>2,259,202.55</b>	<b>2,228,338.94</b>	<b>30,863.61</b>



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	7,470.12	7,793.60
1900 Other Revenue from Local Sources	5,167.06	4,040.44
1945 Fees - Users/Resale of Supplies	3,050.00	2,200.00
1950 Services Provided Other School Districts or Coops	2,500.00	3,000.00
3233 State Special Education - Direct Payments to Cooperatives	370,137.00	371,046.64
3234 Quality Educator - Direct payment to Cooperatives	65,098.80	62,513.10
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	393,959.00	440,091.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	847,381.98	890,684.78

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>25XX Support Services - Business</b>		
6XX Supplies and Materials	0.00	18.18
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	38,662.97	40,782.42
2XX Personal Services - Employee Benefits	11,099.12	11,647.74
6XX Supplies and Materials	502.01	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	469,024.88	500,403.28
2XX Personal Services - Employee Benefits	84,423.27	95,573.95
5XX Other Purchased Services	808.40	507.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	134,681.18	100,536.71
2XX Personal Services - Employee Benefits	1,802.21	1,097.62
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	47,468.23	66,983.95
2XX Personal Services - Employee Benefits	12,775.68	12,694.06
3XX Purchased Professional and Technical Services	0.00	431.39
5XX Other Purchased Services	26.87	0.00
6XX Supplies and Materials	118.45	99.13
8XX Other Expenditures	32.58	5,216.64
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	1,862.09	600.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	15,227.00	15,100.00



# Trustees' Financial Summary

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9690 Bitterroot Valley Coop

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

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

818,514.94

851,692.07

### Schedule Of Changes Worksheet

Beginning Fund Balance						408,733.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						890,684.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						851,692.07	(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)						447,725.88	(5)



# Trustees' Financial Summary

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9690 Bitterroot Valley Coop

## Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	22,878.46	24,309.56
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	4,841.15
XX	457 1XXX 112	Certified Teacher Staff Salaries	15,620.64	11,365.29
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,350.90	40,516.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	2,307.28	2,279.08
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	35,336.00	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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9690 Bitterroot Valley Coop

## Special Education Reversion

### Special Education Allowable Cost Payments:

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

### Prorated Cooperative Cost Payments:

- d. Related Services Block Grant Entitlement (paid to coop)
- e. Minimum Special Education Expenditures to Avoid Reversion  
[(c) \* (1.33)] + [(d) \* (0.33)]
- f. Grand Total Allowable Special Education Expenditures (See attached worksheet) 0.00
- g. Special Education Reversion Amount  
If f = 0 then c = reversion ELSE  
If (e - f) is > 0, then [(e - f) \* 0.75] = reversion 0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

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

**Percentage of Special Ed Funding FY2014 Maximum Budget: 75%**



# Trustees' Financial Summary

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41 Ravalli County  
9690 Bitterroot Valley Coop

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			0.00	0.00	0.00	0.00	0.00

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



# Trustees' Financial Summary

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9690 Bitterroot Valley Coop

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</b>					
Land Improvements	6,516.00	0.00	0.00	0.00	6,516.00
Buildings	156,348.19	0.00	0.00	0.00	156,348.19
*** Machinery and Equipment	28,396.96	0.00	12,775.00	0.00	41,171.96
Totals at Historical Cost	191,261.15	0.00	12,775.00	0.00	204,036.15
Less Accumulated Depreciation For:					
Improvement Accum	1,303.20	325.80	0.00	0.00	1,629.00
Building Accum	45,139.79	6,253.93	0.00	0.00	51,393.72
*** Machinery and Equipment Accum	16,825.22	2,892.93	0.00	0.00	19,718.15
Total Accumulated Depreciation	63,268.21	9,472.66	0.00	0.00	72,740.87
Governmental Activities, Capital Assets, net	127,992.94	-9,472.66	12,775.00	0.00	131,295.28

\* 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.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
-------------------------------------	----------------------------	-----------------------------	-------------

Total Depreciation for FY2012

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	92,915.04	7,312.00	3,445.04	0.00	96,782.00	0.00	96,782.00
Total Governmental Activity							
Long-Term Liabilities	92,915.04	7,312.00	3,445.04	0.00	96,782.00	0.00	96,782.00

\* 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.