



Trustees' Financial Summary

FY2012-13

Submit ID: 9690-99263846

**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 FY13 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	
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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,550.15		
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		1,550.15		
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		1,550.15		
52	TOTAL FUND BALANCE/EQUITY		1,550.15		
53	TOTAL LIABILITIES AND FUND BALANCE		1,550.15		



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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)		79,846.09	283,004.59	
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)			206,351.12	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		79,846.09	489,355.71	
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)			7,653.16	
48	Fund Balance for Budget		79,846.09	481,702.55	
52	TOTAL FUND BALANCE/EQUITY		79,846.09	489,355.71	
53	TOTAL LIABILITIES AND FUND BALANCE		79,846.09	489,355.71	



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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)
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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget				
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)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
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 Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
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		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		539,092.46		
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		539,092.46		
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)		415.38		
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		538,677.08		
52	TOTAL FUND BALANCE/EQUITY		539,092.46		
53	TOTAL LIABILITIES AND FUND BALANCE		539,092.46		



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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)	80,134.25	18,977.92		
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	80,134.25	18,977.92		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	12,355.07			
23	Warrants Payable (620)	2,468.38	18,977.92		
24	Other Current Liabilities (621-679)	65,310.80			
35	TOTAL LIABILITIES	80,134.25	18,977.92		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	80,134.25	18,977.92		



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (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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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2012 Value	2013 Value
010 PRESCHOOL TRANSPORTATION		
1950 Services Provided Other School Districts or Coops	39,392.00	43,543.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39,392.00	43,543.99

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

PRC Program Function Object	2012 Value	2013 Value
010 PRESCHOOL TRANSPORTATION		
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	39,392.00	43,544.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	39,392.00	43,544.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,550.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,543.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,544.00	(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)	1,550.15	(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	2012 Value	2013 Value
2240 County Retirement Distribution	206,233.00	227,449.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	206,233.00	227,449.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	50,697.39	58,426.89
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,988.56	5,635.39
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,705.21	6,261.01
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	114,037.59	127,877.92
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	17,676.84	21,758.08
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,317.79	6,330.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	199,423.38	226,289.58



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

Schedule Of Changes Worksheet

Beginning Fund Balance						78,686.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						227,449.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						226,289.58	(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)						79,846.09	(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	2013 Value
004 MEDICAID REIMBURSEMENT	
1900 Other Revenue from Local Sources	1,919.94
3352 Medicaid - Physical Therapy	11,304.49
3353 Medicaid - Occupational Therapy	12,796.95
3354 Medicaid - Speech Therapy	64,732.82
3357 Montana Administrative Claiming Reimbursement	15,527.64
6100 Material Prior Period Revenue Adjustments	-1,962.96
004 Subtotal	104,318.88
011 YOUTH ENHANCEMENT PROGRAM	
1900 Other Revenue from Local Sources	81,106.54
1950 Services Provided Other School Districts or Coops	1,051.70
3355 Medicaid - Miscellaneous	21,246.07
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	816,133.43
6100 Material Prior Period Revenue Adjustments	-7,434.31
011 Subtotal	912,103.43
770 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	1,116,873.00
781 IDEA Part B- DISCRETIONARY GRANT	
4560 IDEA, Part B, Children with Disabilities	41,968.00
791 IDEA Preschool	
4570 IDEA Preschool	40,379.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,215,642.31

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

PRC Program Function Object	2013 Value
004 MEDICAID REIMBURSEMENT	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	64,559.96
2XX Personal Services - Employee Benefits	12,292.96
25XX Support Services - Business	
6XX Supplies and Materials	2,199.96
004 Subtotal	79,052.88
011 YOUTH ENHANCEMENT PROGRAM	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	



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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	2013 Value
011 YOUTH ENHANCEMENT PROGRAM				
1XX Regular Education Programs - Elementary/Secondary				
21XX Support Services - Students				
			1XX Personal Services - Salaries	383,533.65
			2XX Personal Services - Employee Benefits	74,718.98
			3XX Purchased Professional and Technical Services	3,600.00
			5XX Other Purchased Services	5,636.55
			6XX Supplies and Materials	4,978.60
			810 Dues and Fees	1,756.00
			8XX Other Expenditures	295.25
24XX Support Services - School Administration				
			5XX Other Purchased Services	519.16
			6XX Supplies and Materials	63.00
25XX Support Services - Business				
			1XX Personal Services - Salaries	38,054.77
			2XX Personal Services - Employee Benefits	9,765.30
			3XX Purchased Professional and Technical Services	1,222.50
			5XX Other Purchased Services	1,999.54
			6XX Supplies and Materials	12,729.25
			810 Dues and Fees	137.00
26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	45.50
			5XX Other Purchased Services	3,612.00
			6XX Supplies and Materials	1,390.19
280 Special Education - Local and State				
21XX Support Services - Students				
			1XX Personal Services - Salaries	244,115.62
			2XX Personal Services - Employee Benefits	55,378.15
24XX Support Services - School Administration				
			1XX Personal Services - Salaries	63,825.91
			2XX Personal Services - Employee Benefits	575.56
011 Subtotal				<hr/> 907,952.48
015 Century Link Grant				
280 Special Education - Local and State				
26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials	921.56
770 IDEA Part B				
456 IDEA, Part B, Children with Disabilities				
1XXX Instruction				
			1XX Personal Services - Salaries	9,770.36
			2XX Personal Services - Employee Benefits	4,235.63
			5XX Other Purchased Services	605.92
			6XX Supplies and Materials	829.36



Trustees' Financial Summary

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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	2013 Value
770 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
1XX Personal Services - Salaries	92,080.43
2XX Personal Services - Employee Benefits	30,000.74
3XX Purchased Professional and Technical Services	180.00
5XX Other Purchased Services	9,889.34
6XX Supplies and Materials	13,521.10
810 Dues and Fees	3,726.00
8XX Other Expenditures	2,190.00
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	7,895.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	21,733.28
2XX Personal Services - Employee Benefits	3,346.07
5XX Other Purchased Services	1,092.51
810 Dues and Fees	317.00
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	2,703.00
5XX Other Purchased Services	7,804.81
6XX Supplies and Materials	3,734.43
810 Dues and Fees	806.00
8XX Other Expenditures	110.00
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	6,742.59
4XX Purchased Property Services	9,149.91
5XX Other Purchased Services	3,902.00
6XX Supplies and Materials	16,907.52
8XX Other Expenditures	7.00
62XX Resources Transferred to Other School Districts or Cooperatives	
930 Federal/State Grant Resources Transferred to Other Districts or Coc	863,593.00
	<hr/>
770 Subtotal	1,116,873.00
781 IDEA Part B- DISCRETIONARY GRANT	
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
1XX Personal Services - Salaries	22,188.27
2XX Personal Services - Employee Benefits	6,989.88
5XX Other Purchased Services	2,569.31
6XX Supplies and Materials	174.93
24XX Support Services - School Administration	
1XX Personal Services - Salaries	6,939.23
2XX Personal Services - Employee Benefits	1,103.62
6XX Supplies and Materials	2,002.76



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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	2013 Value
781 IDEA Part B- DISCRETIONARY GRANT	
781 Subtotal	41,968.00
791 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	15,009.48
2XX Personal Services - Employee Benefits	4,990.52
62XX Resources Transferred to Other School Districts or Cooperatives	
930 Federal/State Grant Resources Transferred to Other Districts or Coc	20,379.00
791 Subtotal	40,379.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,187,146.92

Schedule Of Changes Worksheet

Beginning Fund Balance	453,207.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,215,642.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,187,146.92	(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 7,653.16 Less Last Year 0.00 (4b) 7,653.16		
	7,653.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	489,355.71	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
004 MEDICAID REIMBURSEMENT	104,318.88	79,052.88	25,266.00
011 YOUTH ENHANCEMENT PROGRAM	912,103.43	907,952.48	4,150.95
015 Century Link Grant	0.00	921.56	-921.56
770 IDEA Part B	1,116,873.00	1,116,873.00	0.00
781 IDEA Part B- DISCRETIONARY GRANT	41,968.00	41,968.00	0.00
791 IDEA Preschool	40,379.00	40,379.00	0.00



Trustees' Financial Summary

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9690 Bitterroot Valley Coop

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total	2,215,642.31	2,187,146.92	28,495.39
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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	2012 Value	2013 Value
1510 Interest Earnings	7,793.60	7,058.83
1900 Other Revenue from Local Sources	4,040.44	6,653.69
1945 Fees - Users/Resale of Supplies	2,200.00	1,500.00
1950 Services Provided Other School Districts or Coops	3,000.00	1,750.00
3233 State Special Education - Direct Payments to Cooperatives	371,046.64	368,476.86
3234 Quality Educator - Direct payment to Cooperatives	62,513.10	66,011.40
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	440,091.00	474,481.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	890,684.78	925,931.78

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
6XX Supplies and Materials	18.18	0.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	40,782.42	43,537.91
2XX Personal Services - Employee Benefits	11,647.74	15,797.09
6XX Supplies and Materials	0.00	71.66
21XX Support Services - Students		
1XX Personal Services - Salaries	500,403.28	540,444.27
2XX Personal Services - Employee Benefits	95,573.95	90,691.25
5XX Other Purchased Services	507.00	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	100,536.71	85,559.42
2XX Personal Services - Employee Benefits	1,097.62	747.31
5XX Other Purchased Services	0.00	287.22
6XX Supplies and Materials	0.00	56.50
25XX Support Services - Business		
1XX Personal Services - Salaries	66,983.95	45,129.57
2XX Personal Services - Employee Benefits	12,694.06	11,637.71
3XX Purchased Professional and Technical Services	431.39	420.67
6XX Supplies and Materials	99.13	0.00
8XX Other Expenditures	5,216.64	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	600.00	600.00
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	15,100.00	0.00



Trustees' Financial Summary

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41 Ravalli County
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:**

851,692.07

834,980.58

Schedule Of Changes Worksheet

Beginning Fund Balance						447,725.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						925,931.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						834,980.58	(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	415.38	Less Last Year	0.00	(4b)		415.38	
							415.38 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						539,092.46	(5)



Trustees' Financial Summary

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41 Ravalli County
9690 Bitterroot Valley Coop

Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	24,309.56	20,187.12
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	4,841.15	6,011.40
XX	457 1XXX 112	Certified Teacher Staff Salaries	11,365.29	15,009.48
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	40,516.00	41,208.00
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	2,279.08	2,217.15
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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41 Ravalli County
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 FY2015 Maximum Budget: 75%



Trustees' Financial Summary

FY2012-13

Submit ID: 9690-99263846

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	
Totals			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 FY13.



Trustees' Financial Summary

FY2012-13

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41 Ravalli County
9690 Bitterroot Valley Coop

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
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	41,171.96	0.00	0.00	0.00	41,171.96
Totals at Historical Cost	204,036.15	0.00	0.00	0.00	204,036.15
Less Accumulated Depreciation For:					
Improvement Accum	1,629.00	325.80	0.00	0.00	1,954.80
Building Accum	51,393.72	6,253.93	0.00	0.00	57,647.65
Machinery and Equipment Accum	19,718.15	4,170.43	0.00	0.00	23,888.58
Total Accumulated Depreciation	72,740.87	10,750.16	0.00	0.00	83,491.03
Governmental Activities, Capital Assets, net	131,295.28	-10,750.16	0.00	0.00	120,545.12

* 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 FY2013	Governmental Activities	Business-Type Activities	Adjustments
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Total Depreciation for FY2013

*** Has comment.



Trustees' Financial Summary

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41 Ravalli County
9690 Bitterroot Valley Coop

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	96,782.00	0.00	2,141.84	403.87	94,236.29	0.00	94,236.29
Total Governmental Activity							
Long-Term Liabilities	96,782.00	0.00	2,141.84	403.87	94,236.29	0.00	94,236.29

* 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.