



Trustees' Financial Summary

FY2002-03

Submit ID: 9690-40163190

41 Ravalli County

9690 Bitterroot Valley Coop

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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

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

Certification

Business Manager/Clerk Terri Adams

Phone #: (406) 777-2494

(Signature)

(Date)

Chair, Board of Trustees

(Signature)

(Date)

County Superintendent Ernie Jean

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY03 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 #
004	MEDICAID REIMBURSEMENT	STATE	NA	STATE
005	LINKAGE Transition Grant	LOCAL		
006	WISER GRANT	LOCAL		
010	PRESCHOOL TRANSPORTATION	LOCAL		
011	YOUTH ENHANCEMENT	STATE	NA	STATE
022	OT/PT PRIVATE DONATION FUND	LOCAL		
025	State Improvement Grant	STATE	NA	
099	SUMMER IABA TRAINING	LOCAL		
763	Services for Significant Needs Students	STATE	41 9690 76 03	State
773	IDEA, Part B, Children w/Disabilities	FEDERAL	41 9690 77 03	84.027
793	IDEA-Presch Sec 619 (Coop)	FEDERAL	41 9690 79 03	84.173A

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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)		1,610.16		
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	TOTAL ASSETS AND OTHER DEBITS		1,610.16		
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)		1,610.16		
52	TOTAL FUND BALANCE/EQUITY		1,610.16		
53	TOTAL LIABILITIES AND FUND BALANCE		1,610.16		



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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)		23,447.46	161,388.72	
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)			116,069.11	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		23,447.46	277,457.83	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			70,000.00	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			70,000.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			658.94	
48	Fund Balance for Budget (961-970)		23,447.46	206,798.89	
52	TOTAL FUND BALANCE/EQUITY		23,447.46	207,457.83	
53	TOTAL LIABILITIES AND FUND BALANCE		23,447.46	277,457.83	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
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		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
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		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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		204,497.09		
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		204,497.09		
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)		4,127.35		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)		200,369.74		
52	TOTAL FUND BALANCE/EQUITY		204,497.09		
53	TOTAL LIABILITIES AND FUND BALANCE		204,497.09		



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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)	36,909.92	112,132.67		
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	36,909.92	112,132.67		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	89.48			
23	Warrants Payable (620)	36,820.44	112,132.67		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	36,909.92	112,132.67		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	36,909.92	112,132.67		



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)			68,050.24	
12	Machinery and Equipment (341 & 342)			9,345.21	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				
15	Amounts to be Provided (404-406)				48,596.32
20	TOTAL ASSETS AND OTHER DEBITS			77,395.45	48,596.32
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				48,596.32
35	TOTAL LIABILITIES				48,596.32
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			77,395.45	
52	TOTAL FUND BALANCE/EQUITY			77,395.45	
53	TOTAL LIABILITIES AND FUND BALANCE			77,395.45	48,596.32



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10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
010 PRESCHOOL TRANSPORTATION		
1900 Other Revenue from Local Sources	25,228.00	0.00
1950 Services Provided Other School Districts or Coops	0.00	20,474.99
	25,228.00	20,474.99
010 Subtotal		
	25,228.00	20,474.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		

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

PRC Program Function Object	2002 Value	2003 Value
010 PRESCHOOL TRANSPORTATION		
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	25,228.80	20,474.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	25,228.80	20,474.98



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,474.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,474.98	(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)					0.01	(5)



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14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1900 Other Revenue from Local Sources	4,068.28	6,568.59
2240 County Retirement Distribution	77,947.00	53,648.00
011 YOUTH ENHANCEMENT PROGRAM		
1900 Other Revenue from Local Sources	24,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	106,015.28	60,216.59

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

PRC Program Function Object	2002 Value	2003 Value
280 Special Education - Local and State		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	61,316.90	39,718.44
361 Services for Significant Needs Students		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	30,781.42
011 YOUTH ENHANCEMENT PROGRAM		
330 Health Occupations		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	11,326.33	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	72,643.23	70,499.86



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					60,216.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					70,499.86	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-10,283.27	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
004 MEDICAID REIMBURSEMENT	
3352 Medicaid - Physical Therapy	1,229.97
3353 Medicaid - Occupational Therapy	7,916.78
3354 Medicaid - Speech Therapy	33,262.80
6100 Material Prior Period Revenue Adjustments	-1,719.28
004 Subtotal	40,690.27
005 LINKAGE Transition Grant	
4700 Federal Miscellaneous Grants from other State Agencies	14,000.00
006 WISER GRANT	
4700 Federal Miscellaneous Grants from other State Agencies	2,750.00
011 YOUTH ENHANCEMENT PROGRAM	
1900 Other Revenue from Local Sources	33,072.50
3355 Medicaid - Miscellaneous	266,163.24
6100 Material Prior Period Revenue Adjustments	-4,242.55
011 Subtotal	294,993.19
025 State Improvement Grant	
4650 Federal Miscellaneous Grants from OPI	12,500.00
099 SUMMER IABA TRAINING	
1900 Other Revenue from Local Sources	31,600.00
763 Services for Significant Needs Students	
3290 State - Other State Grants	15,000.00
773 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	692,294.41
793 IDEA-Presch Sec 619 (Coop)	
4570 IDEA Preschool	39,207.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,143,034.87

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

PRC Program Function Object	2003 Value
004 MEDICAID REIMBURSEMENT	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	28,621.37



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
280 Special Education - Local and State	
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	2,812.81
5XX Other Purchased Services	212.16
6XX Supplies and Materials	1,794.31
	33,440.65
004 Subtotal	
005 LINKAGE Transition Grant	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	11,290.00
2XX Personal Services - Employee Benefits	1,410.00
5XX Other Purchased Services	1,000.00
6XX Supplies and Materials	300.00
	14,000.00
005 Subtotal	
006 WISER GRANT	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	2,750.00
011 YOUTH ENHANCEMENT PROGRAM	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
1XX Personal Services - Salaries	43,533.22
2XX Personal Services - Employee Benefits	12,926.38
24XX Support Services - School Administration	
1XX Personal Services - Salaries	3,270.47
2XX Personal Services - Employee Benefits	287.74
25XX Support Services - Business	
1XX Personal Services - Salaries	1,113.53
2XX Personal Services - Employee Benefits	144.55
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	139,385.35
2XX Personal Services - Employee Benefits	24,544.12
3XX Purchased Professional and Technical Services	10,082.34
5XX Other Purchased Services	6,900.88
6XX Supplies and Materials	1,156.23



Trustees' Financial Summary

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41 Ravalli County

9690 Bitterroot Valley Coop

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
280 Special Education - Local and State	
21XX Support Services - Students	
810 Dues and Fees	300.00
8XX Other Expenditures	206.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	35,406.12
2XX Personal Services - Employee Benefits	5,349.45
5XX Other Purchased Services	2,132.93
25XX Support Services - Business	
1XX Personal Services - Salaries	18,383.19
2XX Personal Services - Employee Benefits	3,303.99
5XX Other Purchased Services	1,475.45
6XX Supplies and Materials	50.00
810 Dues and Fees	75.00
8XX Other Expenditures	20.00
	310,046.94
011 Subtotal	
022 OT/PT PRIVATE DONATION FUND	
280 Special Education - Local and State	
21XX Support Services - Students	
6XX Supplies and Materials	993.13
8XX Other Expenditures	339.91
	1,333.04
022 Subtotal	
025 State Improvement Grant	
470 Federal Miscellaneous Grants from other State Agencies	
21XX Support Services - Students	
5XX Other Purchased Services	1,327.24
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	9,185.21
2XX Personal Services - Employee Benefits	652.57
5XX Other Purchased Services	777.98
25XX Support Services - Business	
5XX Other Purchased Services	557.00
	12,500.00
025 Subtotal	



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9690 Bitterroot Valley Coop

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
099 SUMMER IABA TRAINING	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	260.81
2XX Personal Services - Employee Benefits	25.21
5XX Other Purchased Services	21,950.38
25XX Support Services - Business	
5XX Other Purchased Services	822.37
	23,058.77
099 Subtotal	23,058.77
763 Services for Significant Needs Students	
361 Services for Significant Needs Students	
21XX Support Services - Students	
1XX Personal Services - Salaries	14,662.21
2XX Personal Services - Employee Benefits	337.79
	15,000.00
763 Subtotal	15,000.00
773 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	11,145.51
2XX Personal Services - Employee Benefits	1,072.28
21XX Support Services - Students	
1XX Personal Services - Salaries	118,402.78
2XX Personal Services - Employee Benefits	12,193.50
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	10,458.03
2XX Personal Services - Employee Benefits	1,021.90
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	538,000.41
	692,294.41
773 Subtotal	692,294.41
793 IDEA-Presch Sec 619 (Coop)	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	17,072.00
2XX Personal Services - Employee Benefits	2,558.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
457 IDEA Preschool	
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	19,577.00
	39,207.00
793 Subtotal	39,207.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 1,143,630.81

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,143,034.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,143,630.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 658.94 Less Last Year 0.00 (4b) 658.94		
	658.94	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	63.00	(5)



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
004 MEDICAID REIMBURSEMENT	40,690.27	33440.65	7249.62
005 LINKAGE Transition Grant	14,000.00	14000.00	.00
006 WISER GRANT	2,750.00	2750.00	.00
010 PRESCHOOL TRANSPORTATION	20,474.99	20474.98	.01
010 PRESCHOOL TRANSPORTATION	0.00	0.00	.00
011 YOUTH ENHANCEMENT PROGRAM	294,993.19	310046.94	-15053.75
022 OT/PT PRIVATE DONATION FUND	0.00	1333.04	-1333.04
025 State Improvement Grant	12,500.00	12500.00	.00
099 SUMMER IABA TRAINING	31,600.00	23058.77	8541.23
763 Services for Significant Needs Students	15,000.00	15000.00	.00
773 IDEA, Part B, Children w/Disabilities	692,294.41	692294.41	.00
793 IDEA-Presch Sec 619 (Coop)	39,207.00	39207.00	.00
Total	1,163,509.86	1,164,105.79	-595.93



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82 - Interlocal Agreement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	7,861.79	3,964.34
1900	Other Revenue from Local Sources	2,201.07	1,920.98
1945	Fees - Users/Resale of Supplies	5,015.00	2,440.00
3233	State Special Education - Direct Payments to Cooperatives	309,661.48	316,255.22
5700	Resources Transferred from Other School Districts or Cooperatives	219,209.00	0.00
5710	Special Education Resources Transferred from Other School Districts or Coope	0.00	235,197.00
6100	Material Prior Period Revenue Adjustments	0.00	-124.60
025	State Improvement Grant		
6100	Material Prior Period Revenue Adjustments	5,811.81	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>549,760.15</u>	<u>559,652.94</u>

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

PRC Program Function Object		2002 Value	2003 Value
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	23,192.42	19,665.48
2XX	Personal Services - Employee Benefits	5,220.87	4,291.95
5XX	Other Purchased Services	435.95	50.06
6XX	Supplies and Materials	794.26	1,910.54
21XX	Support Services - Students		
1XX	Personal Services - Salaries	242,888.84	224,038.89
2XX	Personal Services - Employee Benefits	41,310.98	36,315.29
3XX	Purchased Professional and Technical Services	34,774.45	49,251.00
4XX	Purchased Property Services	0.00	175.90
5XX	Other Purchased Services	17,235.11	12,669.26
6XX	Supplies and Materials	8,689.74	10,699.60
8XX	Other Expenditures	5,032.00	4,740.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	0.00	14,635.47
2XX	Personal Services - Employee Benefits	0.00	2,314.96
5XX	Other Purchased Services	0.00	418.68
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	4,360.26	2,640.00
5XX	Other Purchased Services	0.00	90.00
6XX	Supplies and Materials	0.00	50.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	43,189.58	47,208.50
2XX	Personal Services - Employee Benefits	7,351.34	8,510.34
5XX	Other Purchased Services	1,274.12	2,187.22



Trustees' Financial Summary

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9690 Bitterroot Valley Coop

82 - Interlocal Agreement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	24XX	Support Services - School Administration			
		6XX	Supplies and Materials	25.00	203.00
		8XX	Other Expenditures	603.00	212.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	20,439.50	21,563.69
		2XX	Personal Services - Employee Benefits	4,476.60	4,361.21
		3XX	Purchased Professional and Technical Services	0.00	1,628.00
		5XX	Other Purchased Services	6,705.00	7,771.08
		6XX	Supplies and Materials	2,877.83	4,208.97
		8XX	Other Expenditures	783.00	1,060.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	217.76	0.00
		2XX	Personal Services - Employee Benefits	0.12	0.00
		3XX	Purchased Professional and Technical Services	2,499.83	2,985.00
		4XX	Purchased Property Services	5,722.48	5,487.35
		5XX	Other Purchased Services	6,032.00	6,869.00
		6XX	Supplies and Materials	10,100.44	7,039.80
		8XX	Other Expenditures	10.00	0.00
	28XX	Support Services - Central			
		3XX	Purchased Professional and Technical Services	0.00	32.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	29,512.00	29,223.00
022	OT/PT PRIVATE DONATION FUND				
280	Special Education - Local and State				
	21XX	Support Services - Students			
		6XX	Supplies and Materials	92.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>525,846.78</u>	<u>534,507.24</u>



Trustees' Financial Summary

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9690 Bitterroot Valley Coop

82 - Interlocal Agreement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					559,652.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					534,507.24	(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	4,127.35	Less Last Year	0.00	(4b)	4,127.35	
					4,127.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					29,273.05	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	2,212.79	2,256.00
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



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