



Trustees' Financial Summary

FY2004-05

Submit ID: 9690-79506340

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 FY05 did the district employ a certified special education director? NA

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
004	Mediciad Reimbursement	STATE	NA	
010	Preschool Transportation	LOCAL	NA	
011	Youth Enhancement Program	STATE	NA	
099	Summer IABA Training	LOCAL	NA	
765	Services for Significant Needs Students	STATE	41-9690-76-05-PII	State
775	IDEA Part B	FEDERAL	41-9690-77-05	84.027
785	IDEA State Program Improvement	FEDERAL	41-9690-78-05	84.323A
795	IDEA Preschool	FEDERAL	41-9690-79-05	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)		1,807.08		
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		1,807.08		
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)		1,807.08		
52	TOTAL FUND BALANCE/EQUITY		1,807.08		
53	TOTAL LIABILITIES AND FUND BALANCE		1,807.08		



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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)		56,174.19	155,325.34	
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)			89,580.49	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		56,174.19	244,905.83	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			5,348.53	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			5,348.53	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		56,174.19	239,557.30	
52	TOTAL FUND BALANCE/EQUITY		56,174.19	239,557.30	
53	TOTAL LIABILITIES AND FUND BALANCE		56,174.19	244,905.83	



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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)				
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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)	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 (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
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	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		238,752.17		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,247.50		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		239,999.67		
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)				
52	TOTAL FUND BALANCE/EQUITY		239,999.67		
53	TOTAL LIABILITIES AND FUND BALANCE		239,999.67		



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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)	66,521.17	101,090.11		
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	66,521.17	101,090.11		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	1,458.05			
23	Warrants Payable (620)	65,063.12	101,090.11		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	66,521.17	101,090.11		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	66,521.17	101,090.11		



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



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



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10 - Transportation Fund

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

PRC Revenue	2004 Value	2005 Value
010 Preschool Transportation		
1950 Services Provided Other School Districts or Coops	26,719.65	28,200.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,719.65	28,200.89

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

PRC Program Function Object	2004 Value	2005 Value
010 Preschool Transportation		
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	26,719.67	28003.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,719.67	28,003.95

Schedule of Changes Worksheet

Beginning Fund Balance	1,610.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,200.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,003.95	(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)		1,807.08 (5)



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14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1900 Other Revenue from Local Sources	1,233.14	0.00
2240 County Retirement Distribution	64,115.00	153,201.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,348.14	153,201.00

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,659.93	.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,677.84	2331.79
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	59,389.37	91624.01
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	472.68	1681.88
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,065.40	13656.80
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	51.00	6211.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	70,316.22	115,506.19



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					18,479.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					153,201.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					115,506.19	(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)					56,174.19	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
004 Medicaid Reimbursement	
3352 Medicaid - Physical Therapy	2,622.04
3353 Medicaid - Occupational Therapy	9,644.44
3354 Medicaid - Speech Therapy	29,556.49
3355 Medicaid - Miscellaneous	1,053.75
3357 Montana Administrative Claiming Reimbursement	12,112.84
004 Subtotal	54,989.56
011 Youth Enhancement Program	
1900 Other Revenue from Local Sources	17,974.97
1950 Services Provided Other School Districts or Coops	7,200.00
3355 Medicaid - Miscellaneous	9,949.29
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	534,161.71
6100 Material Prior Period Revenue Adjustments	-6,102.43
011 Subtotal	563,183.54
099 Summer IABA Training	
1900 Other Revenue from Local Sources	962.50
1950 Services Provided Other School Districts or Coops	3,820.00
099 Subtotal	4,782.50
765 Services for Significant Needs Students	
3610 Services for Significant Needs Students	15,000.00
775 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	909,274.74
785 IDEA State Program Improvement	
4580 IDEA, Part D, State Program Improvement	11,500.00
795 IDEA Preschool	
4570 IDEA Preschool	39,429.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,598,159.79

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

PRC Program Function Object	2005 Value
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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
004 Mediciad Reimbursement	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	34909.91
2XX Personal Services - Employee Benefits	4769.39
	39,679.30
004 Subtotal	
011 Youth Enhancement Program	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
1XX Personal Services - Salaries	91245.58
2XX Personal Services - Employee Benefits	27635.60
24XX Support Services - School Administration	
1XX Personal Services - Salaries	3864.81
2XX Personal Services - Employee Benefits	1403.64
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	273697.68
2XX Personal Services - Employee Benefits	39405.98
5XX Other Purchased Services	9893.79
6XX Supplies and Materials	7487.37
810 Dues and Fees	1239.62
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	17357.21
2XX Personal Services - Employee Benefits	2003.76
5XX Other Purchased Services	458.37
24XX Support Services - School Administration	
1XX Personal Services - Salaries	34020.88
2XX Personal Services - Employee Benefits	5056.19
5XX Other Purchased Services	1098.63
810 Dues and Fees	45.00
25XX Support Services - Business	
1XX Personal Services - Salaries	18056.02
2XX Personal Services - Employee Benefits	3158.90
5XX Other Purchased Services	367.27
6XX Supplies and Materials	143.40
810 Dues and Fees	303.00



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Submit ID: 9690-79506340

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	2005 Value
011 Subtotal	537,942.70
099 Summer IABA Training	
280 Special Education - Local and State	
21XX Support Services - Students	
5XX Other Purchased Services	283.00
6XX Supplies and Materials	125.82
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2476.44
2XX Personal Services - Employee Benefits	789.65
5XX Other Purchased Services	11.98
6XX Supplies and Materials	126.90
25XX Support Services - Business	
5XX Other Purchased Services	224.71
099 Subtotal	4,038.50
765 Services for Significant Needs Students	
361 Services for Significant Needs Students	
21XX Support Services - Students	
1XX Personal Services - Salaries	11889.14
2XX Personal Services - Employee Benefits	3110.86
765 Subtotal	15,000.00
775 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	12999.01
2XX Personal Services - Employee Benefits	3787.67
6XX Supplies and Materials	87.70
21XX Support Services - Students	
1XX Personal Services - Salaries	83057.14
2XX Personal Services - Employee Benefits	25317.46
3XX Purchased Professional and Technical Services	23936.96
4XX Purchased Property Services	69.90
5XX Other Purchased Services	13657.99
6XX Supplies and Materials	11021.89
8XX Other Expenditures	2839.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
456 IDEA, Part B, Children with Disabilities	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	13059.30
2XX Personal Services - Employee Benefits	3394.27
5XX Other Purchased Services	311.87
6XX Supplies and Materials	169.00
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	2750.00
24XX Support Services - School Administration	
5XX Other Purchased Services	2179.08
6XX Supplies and Materials	2598.43
8XX Other Expenditures	314.00
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	4161.00
4XX Purchased Property Services	746.86
5XX Other Purchased Services	6748.31
6XX Supplies and Materials	6184.50
8XX Other Expenditures	201.00
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	5365.29
5XX Other Purchased Services	126.06
6XX Supplies and Materials	16416.31
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	667774.74
775 Subtotal	909,274.74
785 IDEA State Program Improvement	
458 IDEA State Program Improvement	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	8388.21
2XX Personal Services - Employee Benefits	1194.03
5XX Other Purchased Services	1917.76
785 Subtotal	11,500.00
795 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	12433.53
2XX Personal Services - Employee Benefits	3220.50



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
457 IDEA Preschool	
1XXX Instruction	
5XX Other Purchased Services	979.40
6XX Supplies and Materials	999.43
25XX Support Services - Business	
5XX Other Purchased Services	207.58
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1080.00
6XX Supplies and Materials	749.56
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	19759.45
	39,429.45
795 Subtotal	
	39,429.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 1,556,864.69



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					272,437.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,598,159.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,556,864.69	(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	74,174.94	(4b)	-74,174.94	
					-74,174.94	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					239,557.30	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
004 Mediciad Reimbursement	54,989.56	39,679.30	15,310.26
011 Youth Enhancement Program	563,183.54	537,942.70	25,240.84
099 Summer IABA Training	4,782.50	4,038.50	744.00
765 Services for Significant Needs Students	15,000.00	15,000.00	0.00
775 IDEA Part B	909,274.74	909,274.74	0.00
785 IDEA State Program Improvement	11,500.00	11,500.00	0.00
795 IDEA Preschool	39,429.45	39,429.45	0.00
Total	1,598,159.79	1,556,864.69	41,295.10



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82 - Interlocal Agreement Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	4,599.49	8,329.43
1900	Other Revenue from Local Sources	2,689.26	2,738.58
1945	Fees - Users/Resale of Supplies	0.00	4,850.00
1950	Services Provided Other School Districts or Coops	1,414.00	1,247.50
3233	State Special Education - Direct Payments to Cooperatives	317,747.81	339,340.86
5710	Special Education Resources Transferred from Other School Districts or Cooper	250,247.00	266,348.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>576,697.56</u>	<u>622,854.37</u>

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

PRC Program Function Object		2004 Value	2005 Value
280	Special Education - Local and State		
	1XXX Instruction		
	1XX Personal Services - Salaries	22,457.63	18824.52
	2XX Personal Services - Employee Benefits	1,950.19	4586.73
	3XX Purchased Professional and Technical Services	148.50	.00
	5XX Other Purchased Services	32.00	.00
	6XX Supplies and Materials	113.83	.00
	21XX Support Services - Students		
	1XX Personal Services - Salaries	310,736.26	346900.69
	2XX Personal Services - Employee Benefits	15,644.92	63791.40
	3XX Purchased Professional and Technical Services	2,610.00	.00
	4XX Purchased Property Services	69.90	.00
	5XX Other Purchased Services	8,488.92	390.87
	6XX Supplies and Materials	1,758.52	1598.00
	8XX Other Expenditures	5,040.00	4100.00
	221X Improvement of Instruction Services		
	1XX Personal Services - Salaries	3,680.80	.00
	2XX Personal Services - Employee Benefits	780.76	620.85
	5XX Other Purchased Services	173.75	.00
	23XX Support Services - General Administration		
	3XX Purchased Professional and Technical Services	3,700.00	.00
	24XX Support Services - School Administration		
	1XX Personal Services - Salaries	64,115.36	69643.31
	2XX Personal Services - Employee Benefits	5,618.67	13878.26
	3XX Purchased Professional and Technical Services	840.00	.00
	5XX Other Purchased Services	1,692.15	161.15
	6XX Supplies and Materials	2,485.81	.00
	8XX Other Expenditures	305.00	.00



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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	2004 Value	2005 Value
280	Special Education - Local and State				
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	31,041.20	35615.64
		2XX	Personal Services - Employee Benefits	3,431.38	4476.35
		3XX	Purchased Professional and Technical Services	2,263.85	.00
		5XX	Other Purchased Services	5,673.28	36.45
		6XX	Supplies and Materials	12,201.76	129.08
		8XX	Other Expenditures	226.00	550.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	1,728.29	78.13
		5XX	Other Purchased Services	7,899.00	8294.00
		6XX	Supplies and Materials	9,532.44	113.40
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	29,223.00	30470.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>555,663.17</u>	<u>604,258.83</u>

Schedule of Changes Worksheet

Beginning Fund Balance					223,827.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					622,854.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					604,258.83	(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	2,423.00	(4b)	-2,423.00	
					-2,423.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					239,999.67	(5)



Trustees' Financial Summary

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9690 Bitterroot Valley Coop

Fund	Account	Description	2004 Value	2005 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	9,711.27
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	12,274.21
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	9,302.52
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	2,405.89	2,895.30
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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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	0.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	0.00

Prorated Cooperative Cost Payments:

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

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



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



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

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY05.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Buildings	81,012.19	0.00	0.00	81,012.19
Machinery And Equipment	23,121.46	7,487.00	0.00	30,608.46
Totals at historical cost	104,133.65	7,487.00	0.00	111,620.65
Less Accumulated depreciation for:				
Building Accum	16,202.44	3,240.49	0.00	19,442.93
Machinery And Equipment Accum	15,912.06	2,135.82	0.00	18,047.88
Total accumulated depreciation	32,114.50	5,376.31	0.00	37,490.81
Governmental activities, capital assets, net	72,019.15	2,110.69	0.00	74,129.84

* 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 FY2005	Governmental Activities	Business-Type Activities
Support Services Students (21XX)	1,268.40	0.00
Operations and Maintenance (26XX)	4,107.91	0.00
Total Depreciation for FY2005	5,376.31	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
Governmental Activities *							
Compensated Absences	55,739.69	4,910.43	0.00	0.00	60,650.12	0.00	60,650.12
Total Governmental Activity							
Long-Term Liabilities	55,739.69	4,910.43	0.00	0.00	60,650.12	0.00	60,650.12

* 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.