



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

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 not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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

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

Certification

Business Manager/Clerk 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 FY07 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.



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

| PRC | Title | Project Type | Project Number | CFDA # |
|-----|---|--------------|-------------------|---------|
| 004 | Mediciad Reimbursement | STATE | NA | |
| 010 | Preschool Transportation | LOCAL | NA | |
| 011 | Youth Enhancement Program | STATE | NA | |
| 767 | Services for Significant Needs Students | STATE | 41-9690-76-07-PII | State |
| 776 | IDEA Part B | FEDERAL | 41-9690-77-05 | 84.027 |
| 777 | IDEA Part B | FEDERAL | 41-9690-77-07 | 84.027 |
| 797 | IDEA Preschool | FEDERAL | 41-9690-79-07 | 84.173A |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

| 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) | | 1,611.79 | | |
| 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 | | 1,611.79 | | |
| 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) | | 1,611.79 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | 1,611.79 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 1,611.79 | | |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

| 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) | | 53,154.01 | 36,963.78 | |
| 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) | | | 90,504.71 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | 53,154.01 | 127,468.49 | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | 90,000.00 | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | 90,000.00 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | 225.00 | |
| 48 | Fund Balance for Budget (961-970) | | 53,154.01 | 37,243.49 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | 53,154.01 | 37,468.49 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 53,154.01 | 127,468.49 | |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

| 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 | | | | |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

| 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 | | | | |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

| 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 | | | | |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

| 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 | | | | |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

| 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 | | | | |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

| 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 | | | | |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

| 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) | | 198,379.90 | | |
| 04 | Receivables from Other Funds (160-179) | | 90,000.00 | | |
| 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 | | 288,379.90 | | |
| 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 | | 288,379.90 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 288,379.90 | | |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County
9690 Bitterroot Valley Coop

| 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) | 62,083.62 | 68,884.63 | | |
| 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 | 62,083.62 | 68,884.63 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | 1,951.77 | | | |
| 23 | Warrants Payable (620) | 49,914.28 | 68,884.63 | | |
| 24 | Other Current Liabilities (621-679) | 10,217.57 | | | |
| 35 | TOTAL LIABILITIES | 62,083.62 | 68,884.63 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 62,083.62 | 68,884.63 | | |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

| 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 | | | | |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

| 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 | | | | |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

10 - Transportation Fund

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

| PRC Revenue | 2006 Value | 2007 Value |
|--|------------|------------|
| 010 Preschool Transportation | | |
| 1950 Services Provided Other School Districts or Coops | 28,599.12 | 28,423.62 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 28,599.12 | 28,423.62 |

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|--|------------|------------|
| 010 Preschool Transportation | | |
| 280 Special Education - Local and State | | |
| 27XX Student Transportation Services | | |
| 5XX Other Purchased Services | 28,794.41 | 28,423.62 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 28,794.41 | 28,423.62 |

Schedule of Changes Worksheet

| | | |
|---|-----------|--------------|
| Beginning Fund Balance | 1,611.79 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 28,423.62 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 28,423.62 | (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) | | 1,611.79 (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

14 - Retirement Fund

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

| PRC Revenue | 2006 Value | 2007 Value |
|--|------------|------------|
| 1900 Other Revenue from Local Sources | 468.04 | 0.00 |
| 2240 County Retirement Distribution | 157,525.00 | 156,105.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 157,993.04 | 156,105.00 |

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 22,053.46 | 27,861.08 |
| 221X Improvement of Instruction Services | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 616.00 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 225.05 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 3,290.69 | 2,462.63 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 95,111.23 | 103,711.81 |
| 221X Improvement of Instruction Services | | |
| 2XX Personal Services - Employee Benefits | 2,353.30 | 4,558.76 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 17,072.94 | 17,936.06 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 8,388.68 | 8,659.65 |
| 361 Services for Significant Needs Students | | |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 1,678.15 | 1,138.73 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 149,948.45 | 167,169.77 |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County
9690 Bitterroot Valley Coop

14 - Retirement Fund

Schedule of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 64,218.78 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 156,105.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 167,169.77 | (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) | | | | | | 53,154.01 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County
9690 Bitterroot Valley Coop

15 - Miscellaneous Programs Fund

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

| PRC Revenue | 2007 Value |
|--|--------------|
| 004 Medicaid Reimbursement | |
| 3352 Medicaid - Physical Therapy | 6,186.62 |
| 3353 Medicaid - Occupational Therapy | 6,494.54 |
| 3354 Medicaid - Speech Therapy | 22,355.93 |
| 3355 Medicaid - Miscellaneous | 570.25 |
| 3357 Montana Administrative Claiming Reimbursement | 10,264.86 |
| 6100 Material Prior Period Revenue Adjustments | -566.04 |
| 004 Subtotal | 45,306.16 |
| 011 Youth Enhancement Program | |
| 1900 Other Revenue from Local Sources | 18,847.64 |
| 1950 Services Provided Other School Districts or Coops | 24,421.68 |
| 3355 Medicaid - Miscellaneous | 17,633.71 |
| 3356 Medicaid Comprehensive School & Community Treatment Services (CSCT) | 540,037.77 |
| 6100 Material Prior Period Revenue Adjustments | -4,393.62 |
| 011 Subtotal | 596,547.18 |
| 767 Services for Significant Needs Students | |
| 3610 Services for Significant Needs Students | 10,000.00 |
| 776 IDEA Part B | |
| 6100 Material Prior Period Revenue Adjustments | -836.20 |
| 777 IDEA Part B | |
| 4560 IDEA, Part B, Children with Disabilities | 1,006,887.00 |
| 797 IDEA Preschool | |
| 4570 IDEA Preschool | 45,293.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,703,197.14 |

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

| PRC Program Function Object | 2007 Value |
|---|------------|
| 004 Medicaid Reimbursement | |
| 280 Special Education - Local and State | |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 48,385.34 |
| 2XX Personal Services - Employee Benefits | 6,196.80 |
| 25XX Support Services - Business | |
| 6XX Supplies and Materials | 45.00 |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

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 | 2007 Value |
|---|------------|
| 280 Special Education - Local and State | |
| 004 Subtotal | 54,627.14 |
| 011 Youth Enhancement Program | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 218,392.73 |
| 2XX Personal Services - Employee Benefits | 41,632.66 |
| 3XX Purchased Professional and Technical Services | 740.21 |
| 5XX Other Purchased Services | 4,071.82 |
| 6XX Supplies and Materials | 1,758.55 |
| 810 Dues and Fees | 610.00 |
| 8XX Other Expenditures | 1,918.00 |
| 221X Improvement of Instruction Services | |
| 1XX Personal Services - Salaries | 4,008.12 |
| 2XX Personal Services - Employee Benefits | 40.85 |
| 23XX Support Services - General Administration | |
| 8XX Other Expenditures | 159,310.15 |
| 24XX Support Services - School Administration | |
| 1XX Personal Services - Salaries | 1,464.37 |
| 2XX Personal Services - Employee Benefits | 317.55 |
| 5XX Other Purchased Services | 746.41 |
| 25XX Support Services - Business | |
| 5XX Other Purchased Services | 893.61 |
| 6XX Supplies and Materials | 3,135.90 |
| 810 Dues and Fees | 306.00 |
| 8XX Other Expenditures | 35.00 |
| 280 Special Education - Local and State | |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 205,328.99 |
| 2XX Personal Services - Employee Benefits | 37,551.73 |
| 5XX Other Purchased Services | 3,619.25 |
| 6XX Supplies and Materials | 1,931.78 |
| 221X Improvement of Instruction Services | |
| 1XX Personal Services - Salaries | 29,659.83 |
| 2XX Personal Services - Employee Benefits | 302.54 |
| 5XX Other Purchased Services | 489.39 |
| 24XX Support Services - School Administration | |
| 1XX Personal Services - Salaries | 27,767.44 |
| 2XX Personal Services - Employee Benefits | 3,929.78 |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

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 | 2007 Value |
|--|------------|
| 280 Special Education - Local and State | |
| 25XX Support Services - Business | |
| 1XX Personal Services - Salaries | 17,034.37 |
| 2XX Personal Services - Employee Benefits | 5,244.33 |
| 5XX Other Purchased Services | 360.51 |
| | 772,601.87 |
| 011 Subtotal | |
| 767 Services for Significant Needs Students | |
| 361 Services for Significant Needs Students | |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 8,430.03 |
| 2XX Personal Services - Employee Benefits | 1,569.97 |
| | 10,000.00 |
| 767 Subtotal | |
| 777 IDEA Part B | |
| 456 IDEA, Part B, Children with Disabilities | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 28,284.32 |
| 2XX Personal Services - Employee Benefits | 8,721.02 |
| 4XX Purchased Property Services | 1,334.84 |
| 5XX Other Purchased Services | 993.13 |
| 6XX Supplies and Materials | 740.39 |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 56,043.60 |
| 2XX Personal Services - Employee Benefits | 22,785.30 |
| 3XX Purchased Professional and Technical Services | 23,020.00 |
| 5XX Other Purchased Services | 15,792.43 |
| 6XX Supplies and Materials | 9,328.63 |
| 810 Dues and Fees | 3,199.00 |
| 8XX Other Expenditures | 4,896.00 |
| 221X Improvement of Instruction Services | |
| 1XX Personal Services - Salaries | 14,429.05 |
| 2XX Personal Services - Employee Benefits | 2,364.91 |
| 5XX Other Purchased Services | 1,165.53 |
| 6XX Supplies and Materials | 97.27 |
| 23XX Support Services - General Administration | |
| 3XX Purchased Professional and Technical Services | 4,490.00 |
| 24XX Support Services - School Administration | |
| 5XX Other Purchased Services | 1,803.57 |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

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 | 2007 Value |
|--|-------------------|
| 456 IDEA, Part B, Children with Disabilities | |
| 24XX Support Services - School Administration | |
| 810 Dues and Fees | 358.00 |
| 25XX Support Services - Business | |
| 3XX Purchased Professional and Technical Services | 2,020.90 |
| 4XX Purchased Property Services | 526.08 |
| 5XX Other Purchased Services | 9,122.09 |
| 6XX Supplies and Materials | 6,321.67 |
| 810 Dues and Fees | 300.00 |
| 8XX Other Expenditures | 1,032.00 |
| 26XX Operation and Maintenance of Plant Services | |
| 4XX Purchased Property Services | 6,946.21 |
| 5XX Other Purchased Services | 7,711.00 |
| 6XX Supplies and Materials | 7,173.06 |
| 62XX Resources Transferred to Other School Districts or Cooper | |
| 930 Federal/State Grant Resources Transferred to Other Distric | 765,887.00 |
| | 1,006,887.00 |
| 777 Subtotal | |
| 797 IDEA Preschool | |
| 457 IDEA Preschool | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 12,925.77 |
| 2XX Personal Services - Employee Benefits | 3,278.78 |
| 6XX Supplies and Materials | 609.67 |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 5,881.10 |
| 2XX Personal Services - Employee Benefits | 1,799.69 |
| 26XX Operation and Maintenance of Plant Services | |
| 4XX Purchased Property Services | 710.00 |
| 6XX Supplies and Materials | 305.99 |
| 62XX Resources Transferred to Other School Districts or Cooper | |
| 930 Federal/State Grant Resources Transferred to Other Distric | 19,782.00 |
| | 45,293.00 |
| 797 Subtotal | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 1,889,409.01 |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County
9690 Bitterroot Valley Coop

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

| | | | | | | |
|--|--------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | 223,455.36 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 1,703,197.14 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 1,889,409.01 | (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 | 225.00 | Less Last Year | 0.00 | (4b) | 225.00 | |
| | | | | | 225.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 37,468.49 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---|---------------------|---------------------|--------------------|
| 004 Medicaid Reimbursement | 45,306.16 | 54,627.14 | -9,320.98 |
| 011 Youth Enhancement Program | 596,547.18 | 772,601.87 | -176,054.69 |
| 767 Services for Significant Needs Students | 10,000.00 | 10,000.00 | 0.00 |
| 776 IDEA Part B | -836.20 | 0.00 | -836.20 |
| 777 IDEA Part B | 1,006,887.00 | 1,006,887.00 | 0.00 |
| 797 IDEA Preschool | 45,293.00 | 45,293.00 | 0.00 |
| Total | <u>1,703,197.14</u> | <u>1,889,409.01</u> | <u>-186,211.87</u> |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

82 - Interlocal Agreement Fund

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

| PRC Revenue | | 2006 Value | 2007 Value |
|--|---|-------------------|-------------------|
| 1510 | Interest Earnings | 22,525.35 | 26,824.56 |
| 1900 | Other Revenue from Local Sources | 1,272.50 | 777.52 |
| 1945 | Fees - Users/Resale of Supplies | 3,100.00 | 4,250.00 |
| 1950 | Services Provided Other School Districts or Coops | 2,000.00 | 2,000.00 |
| 3233 | State Special Education - Direct Payments to Cooperatives | 354,107.56 | 355,885.14 |
| 3234 | Quality Educator - Direct payment to Cooperatives | 0.00 | 29,600.00 |
| 5700 | Resources Transferred from Other School Districts or Cooperatives | 0.00 | 334,483.00 |
| 5710 | Special Education Resources Transferred from Other School Districts or Cooper | 317,998.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 701,003.41 | 753,820.22 |

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

| PRC Program Function Object | | 2006 Value | 2007 Value |
|-----------------------------|---|------------|------------|
| 1XX | Regular Education Programs - Elementary/Secondary | | |
| 25XX | Support Services - Business | | |
| 6XX | Supplies and Materials | 41.48 | 289.87 |
| 8XX | Other Expenditures | 50.00 | 200.00 |
| 280 | Special Education - Local and State | | |
| 1XXX | Instruction | | |
| 1XX | Personal Services - Salaries | 24,823.65 | 15,020.89 |
| 2XX | Personal Services - Employee Benefits | 5,049.26 | 3,091.19 |
| 5XX | Other Purchased Services | 123.71 | 0.00 |
| 6XX | Supplies and Materials | 93.61 | 0.00 |
| 21XX | Support Services - Students | | |
| 1XX | Personal Services - Salaries | 433,993.04 | 444,737.68 |
| 2XX | Personal Services - Employee Benefits | 67,791.77 | 77,275.08 |
| 3XX | Purchased Professional and Technical Services | 0.00 | 320.00 |
| 4XX | Purchased Property Services | 39.95 | 0.00 |
| 5XX | Other Purchased Services | 1,382.30 | 161.25 |
| 6XX | Supplies and Materials | 1,298.50 | 0.00 |
| 8XX | Other Expenditures | 125.00 | 105.00 |
| 221X | Improvement of Instruction Services | | |
| 1XX | Personal Services - Salaries | 350.00 | 0.00 |
| 2XX | Personal Services - Employee Benefits | 3.57 | 0.00 |
| 24XX | Support Services - School Administration | | |
| 1XX | Personal Services - Salaries | 73,234.25 | 90,321.19 |
| 2XX | Personal Services - Employee Benefits | 11,886.38 | 13,972.11 |
| 5XX | Other Purchased Services | 238.43 | 0.00 |
| 8XX | Other Expenditures | 104.00 | 0.00 |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

82 - Interlocal Agreement Fund

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

| PRC | Program | Function | Object | 2006 Value | 2007 Value |
|--|-------------------------------------|---|---|-------------------|-------------------|
| 280 | Special Education - Local and State | | | | |
| | 25XX | Support Services - Business | | | |
| | | 1XX | Personal Services - Salaries | 32,886.17 | 47,946.54 |
| | | 2XX | Personal Services - Employee Benefits | 6,275.47 | 7,649.20 |
| | | 4XX | Purchased Property Services | 0.00 | 131.02 |
| | | 5XX | Other Purchased Services | 99.70 | 21.34 |
| | | 6XX | Supplies and Materials | 901.98 | 102.30 |
| | | 8XX | Other Expenditures | 250.00 | 275.00 |
| | 26XX | Operation and Maintenance of Plant Services | | | |
| | | 3XX | Purchased Professional and Technical Services | 0.00 | 5,066.64 |
| | | 4XX | Purchased Property Services | 2,125.00 | 600.00 |
| | | 6XX | Supplies and Materials | 192.88 | 0.00 |
| | | 7XX | Property and Equipment Acquisition | 0.00 | 6,516.00 |
| | 62XX | Resources Transferred to Other School Districts or Cooper | | | |
| | | 920 | Resources Transferred to Other School Districts or Cooper | 15,561.00 | 13,720.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>678,921.10</u> | <u>727,522.30</u> |

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 262,081.98 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 753,820.22 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 727,522.30 | (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) | | | | | 288,379.90 | (5) |



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

| Fund | Account | Description | 2006 Value | 2007 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 | 3,474.30 |
| 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 | 21,459.49 |
| XX | 457 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 9,858.75 |
| XX | 458 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX | 112 Certified Teacher Staff Salaries | 33,422.58 | 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 | 1,846.41 | 1,685.90 |
| 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

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

Special Education Allowable Cost Payments:

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

Prorated Cooperative Cost Payments:

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

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

Percentage of Special Ed Funding in FY2009 Maximum Budget: 75%



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

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



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

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

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY07.*



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County

9690 Bitterroot Valley Coop

| Governmental Activities:* | Beginning Balance | Adjustments | Additions | Removals | Ending Balance |
|--|--------------------------|--------------------|------------------|-----------------|-----------------------|
| Land Improvements | 0.00 | 0.00 | 6,516.00 | 0.00 | 6,516.00 |
| Buildings | 81,012.19 | 0.00 | 0.00 | 0.00 | 81,012.19 |
| Machinery And Equipment | 30,608.46 | 0.00 | 0.00 | 5,233.00 | 25,375.46 |
| Totals at historical cost | 111,620.65 | 0.00 | 6,516.00 | 5,233.00 | 112,903.65 |
| Less Accumulated depreciation for: | | | | | |
| Building Accum | 22,683.42 | 3,240.48 | 3,240.49 | 0.00 | 29,164.39 |
| Machinery And Equipment Accum | 21,452.09 | 202.15 | 2,337.97 | 5,233.00 | 18,759.21 |
| Total accumulated depreciation | 44,135.51 | 3,442.63 | 5,578.46 | 5,233.00 | 47,923.60 |
| Governmental activities, capital assets, net | 67,485.14 | -3,442.63 | 937.54 | 0.00 | 64,980.05 |

* 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.

*** Has comments.

| Depreciation by Function for FY2007 | Governmental Activities | Business-Type Activities | Adjustments |
|--|--------------------------------|---------------------------------|--------------------|
| Operations and Maintenance (26XX) | 0.00 | 0.00 | 0.00 |
| Total Depreciation for FY2007 | 0.00 | 0.00 | 0.00 |

*** Has comments.



Trustees' Financial Summary

FY2006-07

Submit ID: 9690-72451619

41 Ravalli County 9690 Bitterroot Valley Coop

| | (a) | (b) | (c) | (d) | (e) | (f) | (h) |
|----------------------------------|---|---|-------------------------------|--|---|---|--|
| | Beginning Balance (7/1/2006) | New Debt & Other Additions | Principal Payments | Refunding & Other Reduction | Ending Balance (6/30/2007) [a + b - c - d] | Current Portion Due FY2008 | Long-Term Portion Due FY2009- |
| Governmental Activities * | | | | | | | |
| Compensated | 64,854.01 | 8,299.52 | 0.00 | 8,392.56 | 63,866.61 | 0.00 | 63,866.61 |
| Total Governmental Activity | | | | | | | |
| Long-Term Liabilities | 64,854.01 | 8,299.52 | 0.00 | 8,392.56 | 63,866.61 | 0.00 | 63,866.61 |

* 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.