



# Trustees' Financial Summary

**FY2008-09**

**Submit ID: 9690-24692978**

**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 Ward

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

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

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

**Chair, Board of Trustees:**

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

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

**County Superintendent:** Ernie Jean

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

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

## Software

Accounting Package: Black Mountain

For FY09 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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9690 Bitterroot Valley Coop**

## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
004	MEDICAID REIMBURSEMENT	STATE	NA	
010	PRESCHOOL TRANSPORTATION	LOCAL	NA	
011	YOUTH ENHANCEMENT PROGRAM	STATE	NA	
769	Services for Significant Needs Students	STATE	41-9690-76-08-PII	State
770	ARRA - IDEA, Part B	FEDERAL	41-9690-77-10	84.931
779	IDEA Part B	FEDERAL	41-9690-77-09	84.027
789	State Personnel Development Grant	FEDERAL	41-9690-78-09	84.323A
799	IDEA Preschool	FEDERAL	41-9690-79-09	84.173A



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,580.15		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		1,580.15		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		1,580.15		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,580.15		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,580.15		



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		57,351.77	219,997.05	
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)			48,791.42	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		57,351.77	268,788.47	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			63,394.00	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			63,394.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,250.02	
48	Fund Balance for Budget (961-970)		57,351.77	201,144.45	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		57,351.77	205,394.47	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		57,351.77	268,788.47	



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				





# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Balance Sheet

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



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Balance Sheet

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

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		402,707.38		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		402,707.38		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		1,537.56		
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		401,169.82		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		402,707.38		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		402,707.38		



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	83,649.96	141,487.52		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	83,649.96	141,487.52		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	3,007.77			
23	Warrants Payable (620)	69,382.46	141,487.52		
24	Other Current Liabilities (621-679)	11,259.73			
35	<b>TOTAL LIABILITIES</b>	83,649.96	141,487.52		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	83,649.96	141,487.52		



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Balance Sheet

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



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Balance Sheet

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



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

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

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

PRC Revenue	2008 Value	2009 Value
<b>010 PRESCHOOL TRANSPORTATION</b>		
1950 Services Provided Other School Districts or Coops	30,735.00	30,726.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	30,735.00	30,726.74

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

PRC Program Function Object	2008 Value	2009 Value
<b>010 PRESCHOOL TRANSPORTATION</b>		
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	30,735.08	30,758.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	30,735.08	30,758.30

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,611.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,726.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,758.30	(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)		1,580.15 (5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

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

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

PRC Revenue	2008 Value	2009 Value
2240 County Retirement Distribution	171,475.00	173,580.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	171,475.00	173,580.00

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	32,755.21	44,840.11
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	144.67	0.00
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	1,855.83	2,262.62
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,151.31	2,548.61
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	100,256.30	103,296.24
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	6,474.02	7,532.98
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	9,420.82	11,084.34
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	7,666.97	6,512.54
<b>361 Services for Significant Needs Students</b>		
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	1,484.23	1,570.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	161,209.36	179,647.88





# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						63,419.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						173,580.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						179,647.88	(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)						57,351.77	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

<b>PRC Revenue</b>	<b>2009 Value</b>
<b>004 MEDICAID REIMBURSEMENT</b>	
3352 Medicaid - Physical Therapy	6,708.56
3353 Medicaid - Occupational Therapy	13,622.17
3354 Medicaid - Speech Therapy	42,815.82
3355 Medicaid - Miscellaneous	247.48
3357 Montana Administrative Claiming Reimbursement	5,308.09
6100 Material Prior Period Revenue Adjustments	-2,677.18
<b>004 Subtotal</b>	66,024.94
<b>011 YOUTH ENHANCEMENT PROGRAM</b>	
1900 Other Revenue from Local Sources	17,105.82
1950 Services Provided Other School Districts or Coops	910.00
3355 Medicaid - Miscellaneous	11,961.04
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	709,092.85
6100 Material Prior Period Revenue Adjustments	-19,050.82
<b>011 Subtotal</b>	720,018.89
<b>769 Services for Significant Needs Students</b>	
3610 Services for Significant Needs Students	12,000.00
<b>770 ARRA - IDEA, Part B</b>	
7500 ARRA - IDEA, Part B	5,643.00
<b>779 IDEA Part B</b>	
1900 Other Revenue from Local Sources	4.00
4560 IDEA, Part B, Children with Disabilities	949,341.00
<b>779 Subtotal</b>	949,345.00
<b>789 State Personnel Development Grant</b>	
4560 IDEA, Part B, Children with Disabilities	7,700.00
<b>799 IDEA Preschool</b>	
4570 IDEA Preschool	33,420.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,794,151.83

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

<b>PRC Program Function Object</b>	<b>2009 Value</b>
<b>004 MEDICAID REIMBURSEMENT</b>	
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	30,491.30
2XX Personal Services - Employee Benefits	3,651.36



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2009 Value
<b>004 MEDICAID REIMBURSEMENT</b>	
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	900.00
<b>004 Subtotal</b>	35,042.66
<b>011 YOUTH ENHANCEMENT PROGRAM</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	300,713.42
2XX Personal Services - Employee Benefits	47,643.98
3XX Purchased Professional and Technical Services	3,300.00
5XX Other Purchased Services	11,827.82
6XX Supplies and Materials	5,913.90
810 Dues and Fees	1,050.00
8XX Other Expenditures	181.82
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	47.97
<b>25XX Support Services - Business</b>	
1XX Personal Services - Salaries	16,175.84
2XX Personal Services - Employee Benefits	3,392.50
5XX Other Purchased Services	923.18
6XX Supplies and Materials	1,950.02
810 Dues and Fees	235.00
8XX Other Expenditures	20.00
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	179,819.27
2XX Personal Services - Employee Benefits	31,235.52
5XX Other Purchased Services	549.70
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	14,491.80
2XX Personal Services - Employee Benefits	129.15
5XX Other Purchased Services	106.15
<b>25XX Support Services - Business</b>	
1XX Personal Services - Salaries	5,804.65
2XX Personal Services - Employee Benefits	1,870.17
5XX Other Purchased Services	300.00
<b>011 Subtotal</b>	627,681.86
<b>769 Services for Significant Needs Students</b>	
<b>361 Services for Significant Needs Students</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	10,530.00



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2009 Value
<b>769 Services for Significant Needs Students</b>	
<b>361 Services for Significant Needs Students</b>	
<b>21XX Support Services - Students</b>	
2XX Personal Services - Employee Benefits	1,470.00
<b>769 Subtotal</b>	12,000.00
<b>770 ARRA - IDEA, Part B</b>	
<b>750 ARRA - IDEA, Part B</b>	
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
930 Federal/State Grant Resources Transferred to Other District	5,643.00
<b>779 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	28,196.21
2XX Personal Services - Employee Benefits	7,197.31
4XX Purchased Property Services	1,377.77
5XX Other Purchased Services	1,403.87
6XX Supplies and Materials	1,095.33
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	66,597.50
2XX Personal Services - Employee Benefits	16,107.25
5XX Other Purchased Services	23,400.29
6XX Supplies and Materials	7,708.11
810 Dues and Fees	3,975.00
8XX Other Expenditures	4,889.99
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	5,726.28
2XX Personal Services - Employee Benefits	1,167.56
5XX Other Purchased Services	474.27
810 Dues and Fees	304.00
<b>23XX Support Services - General Administration</b>	
3XX Purchased Professional and Technical Services	5,950.00
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	12,050.75
2XX Personal Services - Employee Benefits	5,048.71
5XX Other Purchased Services	2,993.09
810 Dues and Fees	314.00
<b>25XX Support Services - Business</b>	
3XX Purchased Professional and Technical Services	2,589.00
4XX Purchased Property Services	598.92
5XX Other Purchased Services	8,709.64
6XX Supplies and Materials	4,108.35
810 Dues and Fees	585.00
8XX Other Expenditures	106.00



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2009 Value
<b>779 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	5,057.30
4XX Purchased Property Services	4,835.10
5XX Other Purchased Services	6,940.00
6XX Supplies and Materials	7,299.22
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
930 Federal/State Grant Resources Transferred to Other District:	712,539.18
<b>779 Subtotal</b>	949,345.00
<b>789 State Personnel Development Grant</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>21XX Support Services - Students</b>	
5XX Other Purchased Services	193.50
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	5,517.31
2XX Personal Services - Employee Benefits	673.42
5XX Other Purchased Services	1,315.77
<b>789 Subtotal</b>	7,700.00
<b>799 IDEA Preschool</b>	
<b>457 IDEA Preschool</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	14,254.26
2XX Personal Services - Employee Benefits	5,484.65
6XX Supplies and Materials	547.22
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
930 Federal/State Grant Resources Transferred to Other District:	13,133.87
<b>799 Subtotal</b>	33,420.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,670,832.52



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						78,275.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,794,151.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,670,832.52	(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	4,250.02	Less Last Year	450.00	(4b)		3,800.02	
						3,800.02	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						205,394.47	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
004 MEDICAID REIMBURSEMENT	66,024.94	35,042.66	30,982.28
011 YOUTH ENHANCEMENT PROGRAM	720,018.89	627,681.86	92,337.03
769 Services for Significant Needs Students	12,000.00	12,000.00	0.00
770 ARRA - IDEA, Part B	5,643.00	5,643.00	0.00
779 IDEA Part B	949,345.00	949,345.00	0.00
789 State Personnel Devolpment Grant	7,700.00	7,700.00	0.00
799 IDEA Preschool	33,420.00	33,420.00	0.00
<b>Total</b>	<u>1,794,151.83</u>	<u>1,670,832.52</u>	<u>123,319.31</u>



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	14,015.72	6,272.97
1900 Other Revenue from Local Sources	4,004.70	995.47
1920 Contributions/Donations from Private Sources	0.00	675.00
1945 Fees - Users/Resale of Supplies	6,000.00	2,297.20
1950 Services Provided Other School Districts or Coops	2,000.00	10,865.00
3233 State Special Education - Direct Payments to Cooperatives	369,645.91	380,809.54
3234 Quality Educator - Direct payment to Cooperatives	68,613.60	49,356.45
5700 Resources Transferred from Other School Districts or Cooperatives	333,288.00	348,280.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	797,567.93	799,551.63

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>25XX Support Services - Business</b>		
8XX Other Expenditures	10.00	0.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	9,268.66	18,544.67
2XX Personal Services - Employee Benefits	2,820.46	3,190.40
5XX Other Purchased Services	381.00	0.00
6XX Supplies and Materials	90.84	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	459,926.03	480,474.62
2XX Personal Services - Employee Benefits	63,749.83	68,184.06
4XX Purchased Property Services	199.75	0.00
5XX Other Purchased Services	168.45	1,675.79
6XX Supplies and Materials	243.80	0.00
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	29,691.59	34,230.61
2XX Personal Services - Employee Benefits	321.04	303.06
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	60,836.05	71,716.25
2XX Personal Services - Employee Benefits	8,341.43	8,235.20
5XX Other Purchased Services	391.36	0.00
6XX Supplies and Materials	82.85	0.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	49,888.12	45,485.16
2XX Personal Services - Employee Benefits	9,542.08	9,157.78
5XX Other Purchased Services	640.32	0.00
6XX Supplies and Materials	270.02	94.37



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

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

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

PRC Program Function Object	2008 Value	2009 Value
<b>280 Special Education - Local and State</b>		
<b>25XX Support Services - Business</b>		
8XX Other Expenditures	250.00	25.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	2,370.00	2,370.00
6XX Supplies and Materials	249.99	299.00
7XX Property and Equipment Acquisition	0.00	7,490.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Coopera	16,545.00	16,575.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	716,278.67	768,050.97

### Schedule Of Changes Worksheet

Beginning Fund Balance		370,050.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		799,551.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		768,050.97	(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	1,537.56		
Less Last Year	381.00	(4b)	1,156.56
			1,156.56 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		402,707.38	(5)





# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	1,886.08
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	23,021.98	27,659.37
XX	457 1XXX 112	Certified Teacher Staff Salaries	13,445.20	9,164.80
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	1,907.68	1,834.14
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

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Special Education Reversion

### Special Education Allowable Cost Payments:

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

### Prorated Cooperative Cost Payments:

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

### **Note to District:**

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

### **Remember:**

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

**Percentage of Special Ed Funding FY2011 Maximum Budget: 75%**



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Special Education Reversion

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

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

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY09.



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land Improvements	6,516.00	0.00	0.00	0.00	6,516.00
Buildings	81,012.19	0.00	0.00	0.00	81,012.19
Machinery and Equipment	25,375.46	7,490.00	0.00	5,204.50	27,660.96
Totals at Historical Cost	112,903.65	7,490.00	0.00	5,204.50	115,189.15
Less Accumulated Depreciation For:					
Building Accum	32,404.88	3,240.49	0.00	0.00	35,645.37
Machinery and Equipment Accum	21,422.98	1,395.37	0.00	5,204.50	17,613.85
Total Accumulated Depreciation	53,827.86	4,635.86	0.00	5,204.50	53,259.22
Governmental Activities, Capital Assets, net	59,075.79	2,854.14	0.00	0.00	61,929.93

\* 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 FY2009	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	4,635.86	0.00	0.00
Total Depreciation for FY2009	4,635.86	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2008-09

Submit ID: 9690-24692978

41 Ravalli County  
9690 Bitterroot Valley Coop

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
<b>Governmental Activities*</b>							
Compensated Absences	61,528.47	7,567.23	0.00	0.00	69,095.70	0.00	69,095.70
Total Governmental Activity Long-Term Liabilities	61,528.47	7,567.23	0.00	0.00	69,095.70	0.00	69,095.70

\* 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.