



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

**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

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

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

Certification

Business Manager/Clerk: Terri Ward

Phone #: (406) 777-2494

(Signature)

(Date)

Chair, Board of Trustees:

(Signature)

(Date)

County Superintendent: Ernie Jean

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY10 did the district employ a certified special education director? No

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

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



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

41 Ravalli County
9690 Bitterroot Valley Coop

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	IMMATERIAL PRIOR YEAR ENCUMBRANCES	LOCAL		
004	MEDICAID REIMBURSEMENT	STATE	NA	
005	Qwest Competitive Grant	LOCAL		
010	PRESCHOOL TRANSPORTATION	LOCAL	NA	
011	YOUTH ENHANCEMENT PROGRAM	STATE	NA	
370	Deferred Maintenance & Energy Efficiency	STATE	650181SFF09043	NA
771	ARRA - IDEA Part B	FEDERAL	041-9690-9210	84.931
779	IDEA Part B	FEDERAL	41-9690-77-10	84.027
780	State Personnel Devolpment Grant	FEDERAL	41-9690-78-09	84.323A
790	ARRA - IDEA Preschool	FEDERAL	041-9690-9510	84.392
799	IDEA Preschool	FEDERAL	41-9690-79-10	84.173A



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,580.16		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		1,580.16		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		1,580.16		
52	TOTAL FUND BALANCE/EQUITY		1,580.16		
53	TOTAL LIABILITIES AND FUND BALANCE		1,580.16		



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		60,930.07	304,584.60	
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)			103,506.89	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		60,930.07	408,091.49	
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)			1,616.47	
48	Fund Balance for Budget (961-970)		60,930.07	406,475.02	
52	TOTAL FUND BALANCE/EQUITY		60,930.07	408,091.49	
53	TOTAL LIABILITIES AND FUND BALANCE		60,930.07	408,091.49	



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

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)
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

FY2009-10

Submit ID: 9690-68184517

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)
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

FY2009-10

Submit ID: 9690-68184517

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)
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

FY2009-10

Submit ID: 9690-68184517

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

FY2009-10

Submit ID: 9690-68184517

41 Ravalli County
9690 Bitterroot Valley Coop

Balance Sheet

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



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

41 Ravalli County
9690 Bitterroot Valley Coop

Balance Sheet

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

FY2009-10

Submit ID: 9690-68184517

41 Ravalli County
9690 Bitterroot Valley Coop

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		380,312.51		
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		380,312.51		
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)		446.38		
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		379,866.13		
52	TOTAL FUND BALANCE/EQUITY		380,312.51		
53	TOTAL LIABILITIES AND FUND BALANCE		380,312.51		



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	114,148.47	150,420.62		
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	114,148.47	150,420.62		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	2,181.25			
23	Warrants Payable (620)	59,344.96	150,420.62		
24	Other Current Liabilities (621-679)	52,622.26			
35	TOTAL LIABILITIES	114,148.47	150,420.62		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	114,148.47	150,420.62		



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

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)
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

FY2009-10

Submit ID: 9690-68184517

41 Ravalli County
9690 Bitterroot Valley Coop

Balance Sheet

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



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

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	2009 Value	2010 Value
010 PRESCHOOL TRANSPORTATION		
1950 Services Provided Other School Districts or Coops	30,726.74	33,126.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,726.74	33,126.43

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

PRC Program Function Object	2009 Value	2010 Value
010 PRESCHOOL TRANSPORTATION		
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	30,758.30	33,126.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,758.30	33,126.42

Schedule Of Changes Worksheet

Beginning Fund Balance	1,580.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,126.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,126.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,580.16	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

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	2009 Value	2010 Value
2240 County Retirement Distribution	173,580.00	192,693.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	173,580.00	192,693.00

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	44,840.11	51,514.63
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,262.62	2,838.82
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,548.61	5,106.08
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	103,296.24	105,132.60
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	7,532.98	1,813.09
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,084.34	14,786.91
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,512.54	7,922.57
361 Services for Significant Needs Students		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,570.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	179,647.88	189,114.70



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

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						57,351.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						192,693.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						189,114.70	(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)						60,930.07	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

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:

PRC Revenue	2010 Value
001 IMMATERIAL PRIOR YEAR ENCUMBRANCES	
1900 Other Revenue from Local Sources	1,584.50
004 MEDICAID REIMBURSEMENT	
3352 Medicaid - Physical Therapy	8,178.31
3353 Medicaid - Occupational Therapy	12,624.34
3354 Medicaid - Speech Therapy	42,097.20
3357 Montana Administrative Claiming Reimbursement	6,900.04
6100 Material Prior Period Revenue Adjustments	-1,053.18
004 Subtotal	68,746.71
005 Qwest Competitive Grant	
1920 Contributions/Donations from Private Sources	7,500.00
011 YOUTH ENHANCEMENT PROGRAM	
1900 Other Revenue from Local Sources	26,155.24
1950 Services Provided Other School Districts or Coops	1,315.44
3355 Medicaid - Miscellaneous	10,105.59
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	788,384.78
6100 Material Prior Period Revenue Adjustments	-25,828.45
011 Subtotal	800,132.60
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	32,176.99
771 ARRA - IDEA Part B	
7500 ARRA - IDEA, Part B	731,837.00
779 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	470,382.00
780 State Personnel Devolpment Grant	
4560 IDEA, Part B, Children with Disabilities	34,900.00
790 ARRA - IDEA Preschool	
7510 ARRA - IDEA Preschool	23,943.00
799 IDEA Preschool	
4570 IDEA Preschool	41,958.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,213,160.80

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

PRC Program Function Object	2010 Value
004 MEDICAID REIMBURSEMENT	
1XX Regular Education Programs - Elementary/Secondary	



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

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	2010 Value
779	IDEA Part B			
	456	IDEA, Part B, Children with Disabilities		
		1XXX	Instruction	
			4XX Purchased Property Services	1,137.12
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	27,158.63
			2XX Personal Services - Employee Benefits	8,283.53
			3XX Purchased Professional and Technical Services	5,882.50
			4XX Purchased Property Services	239.70
			5XX Other Purchased Services	3,806.58
			6XX Supplies and Materials	1,630.01
			810 Dues and Fees	1,594.00
			8XX Other Expenditures	4,733.00
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	3,941.07
			2XX Personal Services - Employee Benefits	619.69
			5XX Other Purchased Services	774.20
			810 Dues and Fees	361.38
		23XX	Support Services - General Administration	
			3XX Purchased Professional and Technical Services	6,375.00
		24XX	Support Services - School Administration	
			1XX Personal Services - Salaries	31,821.41
			2XX Personal Services - Employee Benefits	9,200.73
			5XX Other Purchased Services	2,702.75
			810 Dues and Fees	314.00
		25XX	Support Services - Business	
			3XX Purchased Professional and Technical Services	2,161.00
			4XX Purchased Property Services	447.69
			5XX Other Purchased Services	4,098.87
			6XX Supplies and Materials	4,249.00
			810 Dues and Fees	75.00
			8XX Other Expenditures	154.99
		26XX	Operation and Maintenance of Plant Services	
			3XX Purchased Professional and Technical Services	4,576.00
			4XX Purchased Property Services	2,855.74
			5XX Other Purchased Services	6,940.00
			6XX Supplies and Materials	7,893.41
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			930 Federal/State Grant Resources Transferred to Other Districts or Coc	326,354.00
		779	Subtotal	470,381.00
780	State Personnel Devolpment Grant			
	456	IDEA, Part B, Children with Disabilities		
		21XX	Support Services - Students	



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

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						205,394.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,213,160.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,007,830.23	(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	1,616.47	Less Last Year	4,250.02	(4b)		-2,633.55	
						-2,633.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						408,091.49	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 IMMATERIAL PRIOR YEAR ENCUMBRANCES	1,584.50	0.00	1,584.50
004 MEDICAID REIMBURSEMENT	68,746.71	41,956.94	26,789.77
005 Qwest Competitive Grant	7,500.00	7,499.13	0.87
011 YOUTH ENHANCEMENT PROGRAM	800,132.60	655,355.16	144,777.44
370 Deferred Maintenance & Energy Efficiency	32,176.99	0.00	32,176.99
771 ARRA - IDEA Part B	731,837.00	731,837.00	0.00
779 IDEA Part B	470,382.00	470,381.00	1.00
780 State Personnel Devolpment Grant	34,900.00	34,900.00	0.00
790 ARRA - IDEA Preschool	23,943.00	23,943.00	0.00
799 IDEA Preschool	41,958.00	41,958.00	0.00
Total	<u>2,213,160.80</u>	<u>2,007,830.23</u>	<u>205,330.57</u>



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

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	2009 Value	2010 Value
1510 Interest Earnings	6,272.97	8,005.48
1900 Other Revenue from Local Sources	995.47	6,727.65
1920 Contributions/Donations from Private Sources	675.00	1,135.00
1945 Fees - Users/Resale of Supplies	2,297.20	4,425.00
1950 Services Provided Other School Districts or Coops	10,865.00	2,500.00
3233 State Special Education - Direct Payments to Cooperatives	380,809.54	376,006.36
3234 Quality Educator - Direct payment to Cooperatives	49,356.45	69,053.40
5700 Resources Transferred from Other School Districts or Cooperatives	348,280.00	0.00
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	0.00	370,136.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	799,551.63	837,988.89

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

PRC Program Function Object	2009 Value	2010 Value
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	18,544.67	35,216.80
2XX Personal Services - Employee Benefits	3,190.40	9,603.58
4XX Purchased Property Services	0.00	255.44
5XX Other Purchased Services	0.00	95.20
6XX Supplies and Materials	0.00	975.78
21XX Support Services - Students		
1XX Personal Services - Salaries	480,474.62	530,624.54
2XX Personal Services - Employee Benefits	68,184.06	90,324.43
5XX Other Purchased Services	1,675.79	1,306.28
8XX Other Expenditures	0.00	39.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	34,230.61	10,246.77
2XX Personal Services - Employee Benefits	303.06	39.84
24XX Support Services - School Administration		
1XX Personal Services - Salaries	71,716.25	92,075.64
2XX Personal Services - Employee Benefits	8,235.20	7,772.53
25XX Support Services - Business		
1XX Personal Services - Salaries	45,485.16	49,168.49
2XX Personal Services - Employee Benefits	9,157.78	10,448.83
3XX Purchased Professional and Technical Services	0.00	955.42
5XX Other Purchased Services	0.00	205.72
6XX Supplies and Materials	94.37	622.11
8XX Other Expenditures	25.00	225.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,370.00	2,670.46



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

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	2009 Value	2010 Value	
	280 Special Education - Local and State					
	26XX Operation and Maintenance of Plant Services					
			6XX Supplies and Materials	299.00	355.72	
			7XX Property and Equipment Acquisition	7,490.00	0.00	
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	16,575.00	16,065.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				768,050.97	859,292.58	

Schedule Of Changes Worksheet

Beginning Fund Balance					402,707.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					837,988.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					859,292.58	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	446.38	Less Last Year	1,537.56	(4b)	-1,091.18	
					-1,091.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					380,312.51	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

41 Ravalli County
9690 Bitterroot Valley Coop

Detail Expenditure

Fund	Account	Description	2009 Value	2010 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	1,886.08	17,552.21
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	27,659.37	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	9,164.80	11,042.65
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	9,072.74
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	679.40
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	1,834.14	1,580.98
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

FY2009-10

Submit ID: 9690-68184517

41 Ravalli County
9690 Bitterroot Valley Coop

Special Education Reversion

Special Education Allowable Cost Payments:

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

Prorated Cooperative Cost Payments:

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

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2012 Maximum Budget: 75%



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

41 Ravalli County
9690 Bitterroot Valley Coop

Special Education Reversion

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

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

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY10.



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

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	27,660.96	0.00	8,223.00	7,487.00	28,396.96
Totals at Historical Cost	115,189.15	0.00	8,223.00	7,487.00	115,925.15
Less Accumulated Depreciation For:					
*** Improvement Accum	0.00	651.60	325.80	0.00	977.40
Building Accum	35,645.37	0.00	3,240.49	0.00	38,885.86
*** Machinery and Equipment Accum	17,613.85	0.00	1,248.33	4,929.89	13,932.29
Total Accumulated Depreciation	53,259.22	651.60	4,814.62	4,929.89	53,795.55
Governmental Activities, Capital Assets, net	61,929.93	-651.60	3,408.38	2,557.11	62,129.60

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
*** Operations and Maintenance (26XX)	1,248.33	0.00	0.00
*** Unallocated	3,566.29	0.00	0.00
Total Depreciation for FY2010	4,814.62	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2009-10

Submit ID: 9690-68184517

41 Ravalli County
9690 Bitterroot Valley Coop

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Compensated Absences	69,095.70	19,259.22	4,004.39	0.00	84,350.53	0.00	84,350.53
Total Governmental Activity							
Long-Term Liabilities	69,095.70	19,259.22	4,004.39	0.00	84,350.53	0.00	84,350.53

* 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.