



# Trustees' Financial Summary

**FY2009-10**

Submit ID: 9698-38042519

**32 Missoula County**

**9698 Missoula Area Education 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:** Peggy Cortright

**Phone #:** (406) 532-4861

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

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

**Chair, Board of Trustees:**

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

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

**County Superintendent:** Erin Lipkind

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

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

## Software

Accounting Package: Foxie Lady

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.**



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
128	Medicaid	STATE		State
370	Deferred Maintenance & Energy Efficiency	STATE		NA
750	ARRA - IDEA Part B	FEDERAL	032 9698 9210	84.931
751	ARRA - IDEA Preschool	FEDERAL	032 9698 9510	84.392
785	IDEA Part B	FEDERAL	32-9698-77-10	84.027
815	IDEA Preschool	FEDERAL	32-9698-79-10	84.173A



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## 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)				
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>				



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## 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)		5,608.11	176,948.90	
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)			15,199.00	
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>		5,608.11	192,147.90	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			4,966.75	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			4,966.75	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		5,608.11	187,181.15	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		5,608.11	187,181.15	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		5,608.11	192,147.90	



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## 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>				



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## 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	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)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## 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				



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## 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>				





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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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	<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>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## 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)
<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	<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>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## 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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		154,196.22		
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>		154,196.22		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		189.22		
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		189.22		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		154,007.00		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		154,007.00		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		154,196.22		



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## 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)	3,937.42	22,661.75		
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>	3,937.42	22,661.75		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	3,937.42	22,661.75		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	3,937.42	22,661.75		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,937.42	22,661.75		



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## 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>				



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## 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				



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## 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
1510 Interest Earnings	95.55	40.94
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	134,546.13	143,437.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	134,641.68	143,478.33

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	7,057.56	7,499.08
<b>280 Special Education - Local and State</b>		
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	105,425.15	112,127.40
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	12,181.50	12,928.08
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	9,574.66	8,841.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	134,238.87	141,396.09

#### Schedule Of Changes Worksheet

Beginning Fund Balance	3,525.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	143,478.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	141,396.09	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	5,608.11	(5)



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## 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
<b>128 Medicaid</b>	
3355 Medicaid - Miscellaneous	21,689.44
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	23,020.01
<b>750 ARRA - IDEA Part B</b>	
7500 ARRA - IDEA, Part B	366,146.00
<b>751 ARRA - IDEA Preschool</b>	
7510 ARRA - IDEA Preschool	41,644.00
<b>785 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	894,888.00
<b>815 IDEA Preschool</b>	
4570 IDEA Preschool	27,455.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,374,842.45

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

PRC Program Function Object	2010 Value
<b>128 Medicaid</b>	
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
2XX Personal Services - Employee Benefits	10,000.00
<b>24XX Support Services - School Administration</b>	
2XX Personal Services - Employee Benefits	1,966.60
<b>25XX Support Services - Business</b>	
3XX Purchased Professional and Technical Services	2,014.47
4XX Purchased Property Services	4,577.64
6XX Supplies and Materials	1,441.29
<b>128 Subtotal</b>	20,000.00
<b>750 ARRA - IDEA Part B</b>	
<b>750 ARRA - IDEA, Part B</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	1,591.00
6XX Supplies and Materials	3,378.94
<b>21XX Support Services - Students</b>	
5XX Other Purchased Services	3,903.77
6XX Supplies and Materials	27,347.06
<b>24XX Support Services - School Administration</b>	
5XX Other Purchased Services	2,096.23





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## 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
<b>750 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 Districts or Coc	327,829.00
<b>750 Subtotal</b>	366,146.00
<b>751 ARRA - IDEA Preschool</b>	
<b>751 ARRA - IDEA Preschool</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	26,445.00
<b>785 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	57,721.45
2XX Personal Services - Employee Benefits	16,843.27
5XX Other Purchased Services	2,116.80
6XX Supplies and Materials	225.54
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	16,799.85
2XX Personal Services - Employee Benefits	4,186.99
3XX Purchased Professional and Technical Services	49,856.00
5XX Other Purchased Services	79,918.87
6XX Supplies and Materials	14,359.69
<b>24XX Support Services - School Administration</b>	
5XX Other Purchased Services	2,379.54
<b>25XX Support Services - Business</b>	
3XX Purchased Professional and Technical Services	480.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
930 Federal/State Grant Resources Transferred to Other Districts or Coc	650,000.00
<b>785 Subtotal</b>	894,888.00
<b>815 IDEA Preschool</b>	
<b>457 IDEA Preschool</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	27,455.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,334,934.00



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						168,317.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,374,842.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,334,934.00	(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	21,044.63	(4b)		-21,044.63	
						-21,044.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						187,181.15	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
128 Medicaid	21,689.44	20,000.00	1,689.44
370 Deferred Maintenance & Energy Efficiency	23,020.01	0.00	23,020.01
750 ARRA - IDEA Part B	366,146.00	366,146.00	0.00
751 ARRA - IDEA Preschool	41,644.00	26,445.00	15,199.00
785 IDEA Part B	894,888.00	894,888.00	0.00
815 IDEA Preschool	27,455.00	27,455.00	0.00
<b>Total</b>	<u>1,374,842.45</u>	<u>1,334,934.00</u>	<u>39,908.45</u>



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## 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	8,549.40	2,992.79
3233 State Special Education - Direct Payments to Cooperatives	317,711.50	320,859.52
3234 Quality Educator - Direct payment to Cooperatives	49,584.60	49,402.08
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	690,918.03	698,595.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,066,763.53	1,071,850.33

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	51,365.52	54,389.28
2XX Personal Services - Employee Benefits	6,150.71	6,763.18
5XX Other Purchased Services	6,965.59	6,900.78
6XX Supplies and Materials	565.59	495.24
<b>280 Special Education - Local and State</b>		
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	718,681.13	746,122.81
2XX Personal Services - Employee Benefits	92,391.68	95,889.11
5XX Other Purchased Services	11,485.61	1,074.50
6XX Supplies and Materials	779.15	145.30
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	80,892.00	85,001.28
2XX Personal Services - Employee Benefits	10,332.02	10,136.79
5XX Other Purchased Services	2,741.66	1,085.63
8XX Other Expenditures	301.00	304.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	65,969.69	60,412.56
2XX Personal Services - Employee Benefits	6,330.16	6,865.35
3XX Purchased Professional and Technical Services	7,806.50	13,582.50
4XX Purchased Property Services	1,457.43	2,997.24
5XX Other Purchased Services	7,439.94	13,020.27
6XX Supplies and Materials	1,322.29	4,205.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,072,977.67	1,109,391.38



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

### 82 - Interlocal Agreement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						191,698.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,071,850.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,109,391.38	(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	150.00	(4b)		-150.00	
						-150.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						154,007.00	(5)



# Trustees' Financial Summary

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## 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	0.00	0.00
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	51,453.96	57,721.45
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
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	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	188,000.00	0.00
XX	XXX 4XXX 725	Major Construction Services	31,027.26	0.00
XX	XXX 4XXX 73X	Major Equipment-New	7,884.65	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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9698 Missoula Area Education 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

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## 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 FY10.



# Trustees' Financial Summary

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9698 Missoula Area Education Coop

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	219,027.26	-13,907.96	12,967.50	0.00	218,086.80
Machinery and Equipment	7,884.65	-7,884.65	0.00	0.00	0.00
Totals at Historical Cost	226,911.91	-21,792.61	12,967.50	0.00	218,086.80
Less Accumulated Depreciation For:					
Building Accum	0.00	0.00	4,361.74	0.00	4,361.74
Total Accumulated Depreciation	0.00	0.00	4,361.74	0.00	4,361.74
Governmental Activities, Capital Assets, net	226,911.91	-21,792.61	8,605.76	0.00	213,725.06

\* 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.

<b>Depreciation by Function for FY2010</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Support Services Staff (22XX)	4,361.74	0.00	0.00
Total Depreciation for FY2010	4,361.74	0.00	0.00

\*\*\* Has comment.





# Trustees' Financial Summary

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9698 Missoula Area Education 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-
<b>Governmental Activities*</b>							
Compensated Absences	51,081.41	14,119.36	0.00	0.00	65,200.77	16,300.19	48,900.58
Total Governmental Activity	51,081.41	14,119.36	0.00	0.00	65,200.77	16,300.19	48,900.58
Long-Term Liabilities							

\* 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.