



Trustees' Financial Summary

FY2008-09

Submit ID: 0591-77065093

32 Missoula County
0591 Woodman Elem

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: John Fuchs

Phone #: (406) 273-2544

(Signature)

(Date)

Chair, Board of Trustees: Jim Dixon

(Signature)

(Date)

County Superintendent: Rachel Vielleux

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY09 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 #
001	MISCELLANEOUS LOCAL	LOCAL	LOCAL	
004	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	004	84.358A
005	Title I, Part A, Improvement Grants	FEDERAL	005	84.010
013	State OTO Indian Education for All	STATE	013	state
014	State OTO Capital Invest & Deferred Maintenance	STATE	014	state
015	State OTO FullTime Kindergarten Startup	STATE	015	state
016	Miscellaneous State Grant	STATE	016	State
017	IDEA-B (Trans from Coop)	FEDERAL	017	84.027A
021	State Technology Grant	STATE	021	State
910	Budget Amendment			



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,082.54	20,705.05		178.78
02	Taxes Receivable - Real and Personal (120-149)	8,524.26	1,879.07		
03	Taxes Receivable - Protested (150-159)	11,702.82	1,955.09		
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	41,309.62	24,539.21		178.78
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	20,227.08	3,834.16		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	20,227.08	3,834.16		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,506.57			
48	Fund Balance for Budget (961-970)	17,575.97	20,705.05		178.78
52	TOTAL FUND BALANCE/EQUITY	21,082.54	20,705.05		178.78
53	TOTAL LIABILITIES AND FUND BALANCE	41,309.62	24,539.21		178.78



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31.16	19,150.61	81,377.32	1,775.77
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	31.16	19,150.61	81,377.32	1,775.77
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)	31.16	19,150.61	81,377.32	1,775.77
52	TOTAL FUND BALANCE/EQUITY	31.16	19,150.61	81,377.32	1,775.77
53	TOTAL LIABILITIES AND FUND BALANCE	31.16	19,150.61	81,377.32	1,775.77



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,500.40
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				2,500.40
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)				2,500.40
52	TOTAL FUND BALANCE/EQUITY				2,500.40
53	TOTAL LIABILITIES AND FUND BALANCE				2,500.40



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



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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)	2,768.56	1,563.57		
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	2,768.56	1,563.57		
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)	2,768.56	1,563.57		
52	TOTAL FUND BALANCE/EQUITY	2,768.56	1,563.57		
53	TOTAL LIABILITIES AND FUND BALANCE	2,768.56	1,563.57		



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,638.65	24,105.51		
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	5,638.65	24,105.51		
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)				
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)	5,638.65	24,105.51		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	5,638.65	24,105.51		
53	TOTAL LIABILITIES AND FUND BALANCE	5,638.65	24,105.51		



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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)
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				



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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)
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				



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,558.00	
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			2,558.00	
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)				
45	Assets Held in Trusts			2,558.00	
52	TOTAL FUND BALANCE/EQUITY			2,558.00	
53	TOTAL LIABILITIES AND FUND BALANCE			2,558.00	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,453.36	41,899.20		
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	4,453.36	41,899.20		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	4,453.36	41,899.20		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	4,453.36	41,899.20		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	4,453.36	41,899.20		



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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				



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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				



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	66,245.01	68,644.29
1112 District Levy - Personal Property	13,190.21	18,095.19
1114 District Levy - Pers Prop/Mobile Homes	1,018.80	611.01
1190 Penalties and Interest on Taxes	0.00	74.56
1510 Interest Earnings	5,774.21	3,023.37
1900 Other Revenue from Local Sources	77.30	0.00
3110 Direct State Aid	104,466.31	148,777.92
3111 Quality Educator	12,198.65	13,053.22
3112 At Risk Student	397.21	0.00
3113 Indian Education For All	632.40	734.40
3115 State Spec Ed Allowable Cost Pymt to Districts	8,630.49	10,321.99
3120 State Guaranteed Tax Base Aid	38,384.64	44,100.60
3444 State School Block Grant	5,360.34	5,401.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	256,375.57	312,837.63

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	85,933.24	99,841.09
2XX Personal Services - Employee Benefits	20,345.49	13,674.69
3XX Purchased Professional and Technical Services	2,507.53	6,373.38
4XX Purchased Property Services	1,690.86	937.51
5XX Other Purchased Services	1,698.78	1,960.22
6XX Supplies and Materials	14,060.44	41,702.71
7XX Property and Equipment Acquisition	14,008.60	0.00
8XX Other Expenditures	0.00	445.34
222X Educational Media Services		
6XX Supplies and Materials	2,248.03	1,435.84
23XX Support Services - General Administration		
5XX Other Purchased Services	3,877.50	3,877.50
8XX Other Expenditures	2,838.28	1,598.05
24XX Support Services - School Administration		
1XX Personal Services - Salaries	16,875.46	16,859.70
2XX Personal Services - Employee Benefits	0.00	123.50
5XX Other Purchased Services	1,655.75	180.29
6XX Supplies and Materials	124.38	99.50
25XX Support Services - Business		
1XX Personal Services - Salaries	16,489.43	17,622.83
2XX Personal Services - Employee Benefits	0.00	26.52



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2008 Value	2009 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	4,623.88	1,611.94
			5XX Other Purchased Services	819.74	1,135.73
			6XX Supplies and Materials	448.09	153.44
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	22,424.28	23,592.49
			2XX Personal Services - Employee Benefits	863.12	2,284.98
			4XX Purchased Property Services	17,096.58	15,707.11
			5XX Other Purchased Services	3,172.50	3,172.50
			6XX Supplies and Materials	3,211.70	1,607.23
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	13,897.75	21,783.12
			2XX Personal Services - Employee Benefits	0.00	191.97
			6XX Supplies and Materials	451.86	3,950.78
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	11,075.03	6,330.67
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	915.70	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	445.34
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	10,100.00
			2XX Personal Services - Employee Benefits	0.00	5,630.00
			5XX Other Purchased Services	0.00	400.00
			6XX Supplies and Materials	0.00	5,857.00
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	1,850.00
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	0.00	3,700.00
			4XX Purchased Property Services	0.00	600.00
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	3,700.13
		910 Subtotal		0.00	31,837.13



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	263,354.00	320,563.10
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Schedule Of Changes Worksheet

Beginning Fund Balance		42,221.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		312,837.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		320,563.10	(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	3,506.57	Less Last Year	16,919.98
		(4b)	-13,413.41
			-13,413.41 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		21,082.54	(5)



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32 Missoula County
0591 Woodman Elem

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
1111 District Levy - Real Property	13,708.13	16,530.26
1112 District Levy - Personal Property	2,699.78	4,322.11
1114 District Levy - Pers Prop/Mobile Homes	135.36	126.76
1190 Penalties and Interest on Taxes	0.00	13.72
1510 Interest Earnings	171.90	96.21
2220 County On-Schedule Trans Reimb	21,763.87	21,210.70
3210 State On-Schedule Trans Reimb	21,763.88	21,210.70
3444 State School Block Grant	81.98	82.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,324.90	63,593.06

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	58,868.32	56,138.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	58,868.32	56,138.99

Schedule Of Changes Worksheet

Beginning Fund Balance		13,250.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		63,593.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		56,138.99	(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)		20,705.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2008 Value	2009 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance						178.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(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	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						178.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	1.40	0.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.40	0.64

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	30.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(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 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		31.16 (5)



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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	2008 Value	2009 Value
1510 Interest Earnings	879.07	412.55
2240 County Retirement Distribution	23,975.71	28,506.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,854.78	28,919.38

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,326.85	17,227.93
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,741.72	1,687.25
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,211.81	1,317.54
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,126.32	3,273.58
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,180.82	5,541.50
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Coopera	1,549.84	1,104.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,137.36	30,151.87



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

Schedule Of Changes Worksheet

Beginning Fund Balance						20,383.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						28,919.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,151.87 (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)						19,150.61 (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	2009 Value
001 MISCELLANEOUS LOCAL	
1900 Other Revenue from Local Sources	2,234.20
9710 Residual Equity Transfers In	3,896.78
	6,130.98
001 Subtotal	
004 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,378.00
005 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	9,539.00
013 State OTO Indian Education for All	
3650 OTO Indian Education for All	500.00
015 State OTO FullTime Kindergarten Startup	
3680 K-12 Education Data Systems	175.21
017 IDEA-B (Trans from Coop)	
4560 IDEA, Part B, Children with Disabilities	1,021.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,744.99

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

PRC Program Function Object	2009 Value
001 MISCELLANEOUS LOCAL	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	5.36
6XX Supplies and Materials	145.34
	150.70
001 Subtotal	
004 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	8,710.05
2XX Personal Services - Employee Benefits	1,668.00
	10,378.05
004 Subtotal	
005 Title I, Part A, Improvement Grants	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	8,000.00
2XX Personal Services - Employee Benefits	1,538.00



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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	2009 Value
005 Subtotal	9,538.00
013 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
6XX Supplies and Materials	500.00
014 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	32,824.50
015 State OTO FullTime Kindergarten Startup	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	208.40
017 IDEA-B (Trans from Coop)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	953.68
5XX Other Purchased Services	68.12
017 Subtotal	1,021.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	54,621.45

Schedule Of Changes Worksheet

Beginning Fund Balance	108,253.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,744.99 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,621.45 (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)	81,377.32 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 MiSCELLANEOUS LOCAL	6,130.98	150.70	5,980.28
004 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,378.00	10,378.05	-0.05
005 Title I, Part A, Improvement Grants	9,539.00	9,538.00	1.00
013 State OTO Indian Education for All	500.00	500.00	0.00
014 State OTO Capital Invest & Deferred Maintenance	0.00	32,824.50	-32,824.50
015 State OTO FullTime Kindergarten Startup	175.21	208.40	-33.19
017 IDEA-B (Trans from Coop)	1,021.80	1,021.80	0.00
Total	<u>27,744.99</u>	<u>54,621.45</u>	<u>-26,876.46</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2008 Value	2009 Value
1114 District Levy - Pers Prop/Mobile Homes	0.79	0.00
1190 Penalties and Interest on Taxes	0.20	0.00
1510 Interest Earnings	85.38	39.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	86.37	39.53

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

PRC Program Function Object	2008 Value	2009 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	135.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	135.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,871.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	135.00	(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 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,775.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	91.85	42.63
5300 Operating Transfers from Other Funds	0.00	445.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	91.85	487.97

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,012.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	487.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(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 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,500.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	242.82	81.26
3281 State Technology Aid	252.07	599.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	494.89	680.70

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	734.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	0.00	2,553.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,287.52

Schedule Of Changes Worksheet

Beginning Fund Balance	5,375.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	680.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,287.52	(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)	0.00	(4)
	2,768.56	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	69.87	32.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	69.87	32.42

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,531.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(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 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,563.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	252.00	116.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	252.00	116.95

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,521.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	116.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(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 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,638.65	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	1,077.35	499.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,077.35	499.96

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	23,605.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	499.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(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 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,105.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	176.37	32.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	176.37	32.15

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

PRC Program Function Object	2008 Value	2009 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	3,896.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,896.78

Schedule Of Changes Worksheet

Beginning Fund Balance	3,864.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,896.78	(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)		0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2008 Value	2009 Value
1700 Student Extracurricular Activity Receipts	8,595.49	15,482.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,595.49	15,482.80

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	8,705.55	14,619.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,705.55	14,619.22

Schedule Of Changes Worksheet

Beginning Fund Balance	1,694.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,482.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,619.22	(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)	2,558.00	(5)



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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	10,947.24	4,626.32
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
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	113,418.02	92,649.36
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	8,360.52
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	10,419.24	9,880.42
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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,353.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,353.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,784.16
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	7,708.53
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	35,956.67
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: 100%



Trustees' Financial Summary

FY2008-09

Submit ID: 0591-77065093

32 Missoula County
0591 Woodman Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	21,783.12	0.00	0.00	0.00
280	1XXX	2XX	3,892.10	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	3,950.78	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	6,330.67	0.00	0.00	0.00
Totals			35,956.67	0.00	0.00	35,956.67

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: 0591-77065093

32 Missoula County
0591 Woodman Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land Improvements	24,829.00	0.00	0.00	0.00	24,829.00
Buildings	344,273.00	0.00	0.00	0.00	344,273.00
Machinery and Equipment	6,010.00	0.00	0.00	0.00	6,010.00
Totals at Historical Cost	375,112.00	0.00	0.00	0.00	375,112.00
Governmental Activities, Capital Assets, net	375,112.00	0.00	0.00	0.00	375,112.00

* 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
Instruction (1XXX)	6,151.00	0.00	0.00
School Administration (24XX)	288.00	0.00	0.00
Financial Administration (25XX)	161.00	0.00	0.00
Operations and Maintenance (26XX)	161.00	0.00	0.00
Total Depreciation for FY2009	6,761.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2008-09

Submit ID: 0591-77065093

32 Missoula County
0591 Woodman Elem

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-
Governmental Activities*							
Compensated Absences	14,450.53	2,604.30	0.00	0.00	17,054.83	0.00	17,054.83
Total Governmental Activity Long-Term Liabilities	14,450.53	2,604.30	0.00	0.00	17,054.83	0.00	17,054.83

* 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.