



# Trustees' Financial Summary

**FY2009-10**

**Submit ID: 0591-36090110**

**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

*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:** John Fuchs **Phone #:** (406) 273-2544

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

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

**Chair, Board of Trustees:** Jim Dixon

\_\_\_\_\_  
(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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
001	MiSCELLANEOUS LOCAL	LOCAL	LOCAL	
014	State OTO Capital Invest & Deferred Maintenance	STATE	014	state
015	State OTO FullTime Kindergarten Startup	STATE	015	state
804	Rural Low Income (Title VI-B-2)	FEDERAL		84.358B
806	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
815	Deferred Maintenance & Energy Efficiency	STATE		NA
816	Public Health Emergency Preparedness	FEDERAL		93.069
817	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
818	State OTO K-12 Education Data System	STATE		N/A



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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)	23,046.90	16,352.41		178.78
02	Taxes Receivable - Real and Personal (120-149)	11,220.84	1,432.77		
03	Taxes Receivable - Protested (150-159)	14,626.34	2,266.93		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	458.96			
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>	49,353.04	20,052.11		178.78
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	2,000.77			
25	Deferred Revenue (680)	25,847.18	3,699.70		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	27,847.95	3,699.70		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	232.54			
48	Fund Balance for Budget (961-970)	21,272.55	16,352.41		178.78
52	<b>TOTAL FUND BALANCE/EQUITY</b>	21,505.09	16,352.41		178.78
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	49,353.04	20,052.11		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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31.38	31,751.97	61,068.84	1,789.93
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>	31.38	31,751.97	61,068.84	1,789.93
<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)	31.38	31,751.97	61,068.84	1,789.93
52	<b>TOTAL FUND BALANCE/EQUITY</b>	31.38	31,751.97	61,068.84	1,789.93
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	31.38	31,751.97	61,068.84	1,789.93



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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)				2,520.34
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>				2,520.34
<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)				2,520.34
52	<b>TOTAL FUND BALANCE/EQUITY</b>				2,520.34
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				2,520.34



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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)	2,241.98	8.40		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,241.98	8.40		
<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)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	2,241.98	8.40		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,241.98	8.40		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,241.98	8.40		



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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)	5,683.64	24,297.72		
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>	5,683.64	24,297.72		
<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)	5,683.64	24,297.72		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,683.64	24,297.72		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,683.64	24,297.72		





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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)			3,375.98	
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>			3,375.98	
<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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			3,375.98	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			3,375.98	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			3,375.98	



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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)	3,369.73	21,681.49		
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>	3,369.73	21,681.49		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	3,369.73	21,681.49		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	3,369.73	21,681.49		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,369.73	21,681.49		



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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 01 - General Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	68,644.29	80,826.76
1112 District Levy - Personal Property	18,095.19	15,959.84
1114 District Levy - Pers Prop/Mobile Homes	611.01	943.44
1190 Penalties and Interest on Taxes	74.56	525.02
1510 Interest Earnings	3,023.37	884.89
1900 Other Revenue from Local Sources	0.00	287.75
3110 Direct State Aid	148,777.92	141,118.39
3111 Quality Educator	13,053.22	12,946.75
3113 Indian Education For All	734.40	999.60
3115 State Spec Ed Allowable Cost Pymt to Districts	10,321.99	13,160.42
3120 State Guaranteed Tax Base Aid	44,100.60	65,929.62
3444 State School Block Grant	5,401.08	5,442.13
3730 HB645 State Special Education Allowable Costs	0.00	414.39
7800 ARRA - State Fiscal Stabilization Fund	0.00	9,948.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>312,837.63</b>	<b>349,387.53</b>

### 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>1XXX Instruction</b>		
1XX Personal Services - Salaries	99,841.09	133,402.74
2XX Personal Services - Employee Benefits	13,674.69	28,751.15
3XX Purchased Professional and Technical Services	6,373.38	2,294.02
4XX Purchased Property Services	937.51	731.96
5XX Other Purchased Services	1,960.22	1,600.59
6XX Supplies and Materials	41,702.71	14,815.01
8XX Other Expenditures	445.34	0.00
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	1,435.84	2,344.70
<b>23XX Support Services - General Administration</b>		
5XX Other Purchased Services	3,877.50	1,216.00
8XX Other Expenditures	1,598.05	834.29
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	16,859.70	16,559.50
2XX Personal Services - Employee Benefits	123.50	2,500.00
5XX Other Purchased Services	180.29	1,476.69
6XX Supplies and Materials	99.50	371.12
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	17,622.83	18,777.16
2XX Personal Services - Employee Benefits	26.52	133.00



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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	2009 Value	2010 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			3XX Purchased Professional and Technical Services	1,611.94	800.00
			5XX Other Purchased Services	1,135.73	375.44
			6XX Supplies and Materials	153.44	1,506.03
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	23,592.49	23,593.21
			2XX Personal Services - Employee Benefits	2,284.98	6,820.76
			4XX Purchased Property Services	15,707.11	15,507.00
			5XX Other Purchased Services	3,172.50	995.00
			6XX Supplies and Materials	1,607.23	5,010.55
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	21,783.12	33,353.46
			2XX Personal Services - Employee Benefits	191.97	5,001.00
			3XX Purchased Professional and Technical Services	0.00	8,720.00
			6XX Supplies and Materials	3,950.78	632.27
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	6,330.67	7,619.77
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	9,948.53
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	445.34	0.00
<b>910</b>	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	10,100.00	0.00
			2XX Personal Services - Employee Benefits	5,630.00	0.00
			5XX Other Purchased Services	400.00	0.00
			6XX Supplies and Materials	5,857.00	0.00
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	1,850.00	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	3,700.00	0.00
			4XX Purchased Property Services	600.00	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	3,700.13	0.00
		<b>910 Subtotal</b>		<b>31,837.13</b>	<b>0.00</b>





# Trustees' Financial Summary

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32 Missoula County

0591 Woodman Elem

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

01 - General Fund

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

320,563.10

345,690.95

### Schedule Of Changes Worksheet

Beginning Fund Balance						21,082.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						349,387.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						345,690.95	(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	232.54	Less Last Year	3,506.57	(4b)		-3,274.03	
						-3,274.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,505.09	(5)



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## 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
1111 District Levy - Real Property	16,530.26	9,513.97
1112 District Levy - Personal Property	4,322.11	2,004.12
1114 District Levy - Pers Prop/Mobile Homes	126.76	196.38
1190 Penalties and Interest on Taxes	13.72	140.91
1510 Interest Earnings	96.21	70.42
2220 County On-Schedule Trans Reimb	21,210.70	21,210.69
3210 State On-Schedule Trans Reimb	21,210.70	21,210.71
3444 State School Block Grant	82.60	83.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>63,593.06</b>	<b>54,430.43</b>

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	56,138.99	58,783.07
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>56,138.99</b>	<b>58,783.07</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		20,705.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		54,430.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		58,783.07	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		16,352.41	(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	2009 Value	2010 Value
1510 Interest Earnings	0.64	0.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.64	0.22

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

PRC Program Function Object	2009 Value	2010 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	31.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.22	(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)	31.38	(5)



# Trustees' Financial Summary

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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	412.55	160.59
1900 Other Revenue from Local Sources	0.00	155.67
2240 County Retirement Distribution	28,506.83	46,279.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	28,919.38	46,595.48

### 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>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	17,227.93	21,610.30
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	1,687.25	2,280.36
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	1,317.54	1,436.39
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	3,273.58	3,273.64
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,541.50	4,715.32
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	1,104.07	678.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	30,151.87	33,994.12



# Trustees' Financial Summary

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

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						19,150.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						46,595.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						33,994.12	(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)						31,751.97	(5)



# Trustees' Financial Summary

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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>001 MISCELLANEOUS LOCAL</b>	
1900 Other Revenue from Local Sources	4,529.49
<b>804 Rural Low Income (Title VI-B-2)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,461.00
<b>806 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,557.00
<b>815 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	6,703.15
<b>816 Public Health Emergency Preparedness</b>	
4730 Public Health Emergency Preparedness	1,250.00
<b>817 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	860.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	33,360.86

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

PRC Program Function Object	2010 Value
<b>001 MISCELLANEOUS LOCAL</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	4,523.00
<b>015 State OTO FullTime Kindergarten Startup</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	927.52
<b>804 Rural Low Income (Title VI-B-2)</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	8,819.00
2XX Personal Services - Employee Benefits	1,642.00
<b>804 Subtotal</b>	10,461.00
<b>806 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	8,799.13
2XX Personal Services - Employee Benefits	757.87
<b>806 Subtotal</b>	9,557.00



# Trustees' Financial Summary

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32 Missoula County  
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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>815 Deferred Maintenance &amp; Energy Efficiency</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>4XXX Facilities Acquisition and Construction Services</b>	
6XX Supplies and Materials	6,703.15
7XX Property and Equipment Acquisition	19,271.51
	<hr/>
<b>815 Subtotal</b>	25,974.66
<b>816 Public Health Emergency Preparedness</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,250.00
<b>817 IDEA Part B (Trans from Coop)</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	860.22
<b>818 State OTO K-12 Education Data System</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	115.94
	<hr/>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	53,669.34

### Schedule Of Changes Worksheet

Beginning Fund Balance	81,377.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,360.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	53,669.34	(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)	61,068.84	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
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# Trustees' Financial Summary

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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	4,529.49	4,523.00	6.49
015 State OTO FullTime Kindergarten Startup	0.00	927.52	-927.52
804 Rural Low Income (Title VI-B-2)	10,461.00	10,461.00	0.00
806 Title II, Part A, Teacher/Principal Train/Recruit	9,557.00	9,557.00	0.00
815 Deferred Maintenance & Energy Efficiency	6,703.15	25,974.66	-19,271.51
816 Public Health Emergency Preparedness	1,250.00	1,250.00	0.00
817 IDEA Part B (Trans from Coop)	860.22	860.22	0.00
818 State OTO K-12 Education Data System	0.00	115.94	-115.94
<b>Total</b>	<b>33,360.86</b>	<b>53,669.34</b>	<b>-20,308.48</b>





# Trustees' Financial Summary

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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	2009 Value	2010 Value
1510 Interest Earnings	39.53	14.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	39.53	14.16

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

PRC Program Function Object	2009 Value	2010 Value
610 Adult Continuing Education Programs 1XXX Instruction 1XX Personal Services - Salaries	135.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	135.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,775.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14.16	(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)	1,789.93	(5)



# Trustees' Financial Summary

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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	2009 Value	2010 Value
1510 Interest Earnings	42.63	19.94
5300 Operating Transfers from Other Funds	445.34	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	487.97	19.94

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

PRC Program Function Object	2009 Value	2010 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	2,500.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19.94	(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)	2,520.34	(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	2009 Value	2010 Value
1510 Interest Earnings	81.26	22.24
3281 State Technology Aid	599.44	387.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	680.70	409.85

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	734.00	936.43
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	2,553.52	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,287.52	936.43

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,768.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	409.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	936.43	(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)	2,241.98	(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	2009 Value	2010 Value
1510 Interest Earnings	32.42	8.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	32.42	8.40

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	1,563.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,563.57

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,563.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,563.57	(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)		8.40 (5)



# Trustees' Financial Summary

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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	2009 Value	2010 Value
1510 Interest Earnings	116.95	44.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	116.95	44.99

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

PRC Program Function Object	2009 Value	2010 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,638.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44.99	(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)	5,683.64	(5)



# Trustees' Financial Summary

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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	2009 Value	2010 Value
1510 Interest Earnings	499.96	192.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	499.96	192.21

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

PRC Program Function Object	2009 Value	2010 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	24,105.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	192.21	(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)	24,297.72	(5)



# Trustees' Financial Summary

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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	2009 Value	2010 Value
1700 Student Extracurricular Activity Receipts	15,482.80	5,925.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15,482.80	5,925.51

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	14,619.22	5,107.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	14,619.22	5,107.53

#### Schedule Of Changes Worksheet

Beginning Fund Balance	2,558.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,925.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,107.53	(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)	3,375.98	(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	4,626.32	12,382.44
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	92,649.36	130,230.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	8,360.52	1,184.18
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	9,880.42	10,542.81
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: 0591-36090110

32 Missoula County  
0591 Woodman Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,338.73
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,338.73

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,446.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,567.72
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	55,326.50
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: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	33,353.46	0.00	0.00	0.00	
280	1XXX	2XX	5,001.00	0.00	0.00	0.00	
280	1XXX	3XX	8,720.00	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	632.27	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	7,619.77	0.00	0.00	0.00	
<b>Totals</b>			55,326.50	0.00	0.00	0.00	55,326.50

*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: 0591-36090110

32 Missoula County

0591 Woodman Elem

## 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>
Land Improvements	24,829.00	0.00	0.00	0.00	24,829.00
Buildings	344,273.00	0.00	5,240.00	0.00	349,513.00
Machinery and Equipment	6,010.00	0.00	0.00	0.00	6,010.00
Totals at Historical Cost	375,112.00	0.00	5,240.00	0.00	380,352.00
Governmental Activities, Capital Assets, net	375,112.00	0.00	5,240.00	0.00	380,352.00

\* 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.

<b>Depreciation by Function for FY2010</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	168,886.00	0.00	0.00
School Administration (24XX)	893.00	0.00	0.00
Financial Administration (25XX)	2,737.00	0.00	0.00
Operations and Maintenance (26XX)	2,841.00	0.00	0.00
Total Depreciation for FY2010	175,357.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2009-10

Submit ID: 0591-36090110

32 Missoula County

0591 Woodman Elem

## 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	17,054.83	0.00	8,635.00	0.00	8,419.83	0.00	8,419.83
Total Governmental Activity							
Long-Term Liabilities	17,054.83	0.00	8,635.00	0.00	8,419.83	0.00	8,419.83

\* 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.