



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**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 FY07 did the district employ a certified special education director? No

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

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



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County**  
**0591 Woodman Elem**

PRC	Title	Project Type	Project Number	CFDA #
701	MISSOULA ELECTRICgrant Consortium	LOCAL	LOCAL	
704	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	FEDERAL REAP	84.358A
705	Title I, Part A, Improving Basic Programs	FEDERAL	3205913107	84.010A
706	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	3205911407	84.367
707	Title II, Part D, Ed Technology	FEDERAL	3205916007	84.318
708	Title IV Safe and Drug-Free Schools	FEDERAL	3205911607	84.186A
709	Title V, Part A, Innovative Programs	FEDERAL	3205913907	84.298
710	IDEA-B (Trans from Coop)	FEDERAL	3296987707	84.027A
711	ENERGY COST RELIEF	STATE	STATE	
712	WEATHERIZATION	STATE	STATE	
713	INDIAN ED FOR ALL	STATE	STATE	



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP 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)	55,448.65	11,792.58		178.78
02	Taxes Receivable - Real and Personal (120-149)	3,563.90	395.00		
03	Taxes Receivable - Protested (150-159)	6,885.79	897.89		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>65,898.34</b>	<b>13,085.47</b>		<b>178.78</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)	10,449.69	1,292.89		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>10,449.69</b>	<b>1,292.89</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	23,177.50			
48	Fund Balance for Budget (961-970)	32,271.15	11,792.58		178.78
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>55,448.65</b>	<b>11,792.58</b>		<b>178.78</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>65,898.34</b>	<b>13,085.47</b>		<b>178.78</b>



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

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)	29.12	18,665.68	49,006.76	1,784.87
02	Taxes Receivable - Real and Personal (120-149)				3.89
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			195.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>29.12</b>	<b>18,665.68</b>	<b>49,201.76</b>	<b>1,788.76</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)			3,402.00	3.89
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>3,402.00</b>	<b>3.89</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			338.05	
48	Fund Balance for Budget (961-970)	29.12	18,665.68	45,461.71	1,784.87
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>29.12</b>	<b>18,665.68</b>	<b>45,799.76</b>	<b>1,784.87</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>29.12</b>	<b>18,665.68</b>	<b>49,201.76</b>	<b>1,788.76</b>



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,920.58
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				<b>1,920.58</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				1,920.58
52	<b>TOTAL FUND BALANCE/EQUITY</b>				<b>1,920.58</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				<b>1,920.58</b>



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

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



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

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)	4,880.49	1,461.28		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>4,880.49</b>	<b>1,461.28</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	4,880.49	1,461.28		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>4,880.49</b>	<b>1,461.28</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,880.49</b>	<b>1,461.28</b>		



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,269.70	22,528.20		
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>	5,269.70	22,528.20		
<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)				
48	Fund Balance for Budget (961-970)	5,269.70	22,528.20		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,269.70	22,528.20		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,269.70	22,528.20		





# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<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)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<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)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,688.26		1,804.48	
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>	3,688.26		1,804.48	
<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)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,688.26		1,804.48	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,688.26		1,804.48	



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

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)	3,460.87	12,362.81		
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>3,460.87</b>	<b>12,362.81</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	3,460.87	12,362.81		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>3,460.87</b>	<b>12,362.81</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,460.87</b>	<b>12,362.81</b>		



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County**  
**0591 Woodman Elem**

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



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County**  
**0591 Woodman Elem**

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



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County  
0591 Woodman Elem**

## 01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	58,462.10	72,889.80
1112 District Levy - Personal Property	16,918.32	15,950.36
1113 District Levy - Heavy Motor Vehicles	72.50	0.00
1114 District Levy - Pers Prop/Mobile Homes	796.85	763.65
1190 Penalties and Interest on Taxes	4,458.69	104.60
1510 Interest Earnings	3,062.83	4,784.76
3110 Direct State Aid	111,416.43	101,894.29
3111 Quality Educator	0.00	8,478.00
3112 At Risk Student	0.00	460.18
3113 Indian Education For All	0.00	673.20
3115 State Spec Ed Allowable Cost Pymt to Districts	11,172.08	9,551.32
3120 State Guaranteed Tax Base Aid	39,986.07	36,148.65
3440 State HB20/SB417 Prop Tax Reimb	28.16	18.58
3444 State School Block Grant	5,279.78	5,319.91

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

251,653.81      257,037.30

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	105,638.66	87,962.70
2XX Personal Services - Employee Benefits	20,510.08	18,320.68
3XX Purchased Professional and Technical Services	6,049.98	5,866.65
4XX Purchased Property Services	732.10	537.25
5XX Other Purchased Services	1,236.13	2,409.95
6XX Supplies and Materials	15,302.40	29,364.72
222X Educational Media Services		
6XX Supplies and Materials	2,741.66	2,773.48
23XX Support Services - General Administration		
5XX Other Purchased Services	4,948.80	4,372.50
8XX Other Expenditures	1,211.60	501.80
24XX Support Services - School Administration		
1XX Personal Services - Salaries	9,618.18	13,332.64
5XX Other Purchased Services	1,535.31	1,622.62
6XX Supplies and Materials	451.12	428.51
25XX Support Services - Business		
1XX Personal Services - Salaries	13,388.28	15,271.76
3XX Purchased Professional and Technical Services	3,200.00	3,719.70
5XX Other Purchased Services	639.38	634.03



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County**  
**0591 Woodman Elem**

## 01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		6XX	Supplies and Materials	1,065.20	1,349.68
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	20,604.73	21,612.82
		2XX	Personal Services - Employee Benefits	1,766.06	1,337.75
		3XX	Purchased Professional and Technical Services	123.00	0.00
		4XX	Purchased Property Services	14,624.23	15,395.52
		5XX	Other Purchased Services	4,049.10	3,577.50
		6XX	Supplies and Materials	2,195.11	6,654.64
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	9,653.36	10,364.16
		6XX	Supplies and Materials	476.09	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	9,601.02	10,313.35
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	297.60	0.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	226.82	278.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>251,886.00</u>	<u>258,003.00</u>





# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County**  
**0591 Woodman Elem**

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					49,501.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					257,037.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					258,003.00	(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	23,177.50	Less Last Year	16,264.55	(4b)	6,912.95	
					6,912.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					55,448.65	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

## 10 - Transportation Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	7,150.96	9,782.18
1112 District Levy - Personal Property	2,048.71	2,152.50
1113 District Levy - Heavy Motor Vehicles	5.03	0.00
1114 District Levy - Pers Prop/Mobile Homes	52.13	93.97
1190 Penalties and Interest on Taxes	0.00	7.45
1510 Interest Earnings	194.81	177.50
2220 County On-Schedule Trans Reimb	18,086.40	19,895.04
3210 State On-Schedule Trans Reimb	18,086.40	19,895.04
3440 State HB20/SB417 Prop Tax Reimb	3.46	2.50
3444 State School Block Grant	80.75	81.36
6100 Material Prior Period Revenue Adjustments	178.06	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>45,886.71</b>	<b>52,087.54</b>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	44,472.59	51,534.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>44,472.59</b>	<b>51,534.97</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	11,240.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,087.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,534.97	(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)	11,792.58	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County**  
**0591 Woodman Elem**

## 12 - School Food Services Fund

### 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)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County  
0591 Woodman Elem**

## 13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	0.93	1.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.93	1.43

### Schedule of Changes Worksheet

Beginning Fund Balance	27.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.43	(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)	29.12	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

## 14 - Retirement Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	292.73	651.89
2240	County Retirement Distribution	29,000.00	28,127.24
6100	Material Prior Period Revenue Adjustments	-165.84	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>29,126.89</u>	<u>28,779.13</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	13,876.84	12,891.01
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	1,214.18	1,393.46
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	1,024.15	1,152.99
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	3,011.39	3,013.13
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,336.23	2,085.13
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	1,719.16	2,004.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>23,181.95</u>	<u>22,540.09</u>



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County**  
**0591 Woodman Elem**

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					12,426.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					28,779.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					22,540.09	(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)					18,665.68	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County  
0591 Woodman Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
<b>701 MISSOULA ELECTRICgrant Consortium</b>	
1920 Contributions/Donations from Private Sources	2,497.73
6100 Material Prior Period Revenue Adjustments	1,597.99
<b>701 Subtotal</b>	4,095.72
<b>704 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,048.00
<b>705 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	3,600.00
<b>706 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	11,087.00
<b>707 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	56.00
<b>708 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	162.00
<b>709 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	195.00
<b>712 WEATHERIZATION</b>	
3640 OTO Weatherization & Deferred Maintenance	6,049.00
<b>713 INDIAN ED FOR ALL</b>	
3650 OTO Indian Education for All	1,571.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	36,863.86

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

PRC Program Function Object	2007 Value
<b>704 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	5,339.02
21XX Support Services - Students	
4XX Purchased Property Services	1,927.98
221X Improvement of Instruction Services	
6XX Supplies and Materials	2,780.95



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County  
0591 Woodman Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
<b>704 Subtotal</b>	10,047.95
<b>705 Title I, Part A, Improving Basic Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,480.92
21XX Support Services - Students	
4XX Purchased Property Services	1,026.80
	2,507.72
<b>705 Subtotal</b>	
<b>706 Title II, Part A, Teacher/Principal Train/Recruit</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	8,221.56
21XX Support Services - Students	
4XX Purchased Property Services	555.44
	8,777.00
<b>706 Subtotal</b>	
<b>707 Title II, Part D, Ed Technology</b>	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
4XX Purchased Property Services	56.00
<b>708 Title IV Safe and Drug-Free Schools</b>	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
4XX Purchased Property Services	162.00
<b>709 Title V, Part A, Innovative Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
4XX Purchased Property Services	195.00
<b>712 WEATHERIZATION</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	5,710.95





# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
6XX Supplies and Materials	338.05
	6,049.00
<b>712 Subtotal</b>	<b>6,049.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b> <b>27,794.67</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	36,392.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,863.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,794.67	(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                      338.05    Less Last Year                      0.00                      (4b)                      338.05		
	338.05	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	45,799.76	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
701 MISSOULA ELECTRICgrant Consortium	4,095.72	0.00	4,095.72
704 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,048.00	10,047.95	0.05
705 Title I, Part A, Improving Basic Programs	3,600.00	2,507.72	1,092.28
706 Title II, Part A, Teacher/Principal Train/Recruit	11,087.00	8,777.00	2,310.00
707 Title II, Part D, Ed Technology	56.00	56.00	0.00
708 Title IV Safe and Drug-Free Schools	162.00	162.00	0.00
709 Title V, Part A, Innovative Programs	195.00	195.00	0.00
712 WEATHERIZATION	6,049.00	6,049.00	0.00
713 INDIAN ED FOR ALL	1,571.14	0.00	1,571.14
<b>Total</b>	<b>36,863.86</b>	<b>27,794.67</b>	<b>9,069.19</b>



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

## 17 - Adult Education Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	54.44	1.74
1112 District Levy - Personal Property	3.12	0.00
1113 District Levy - Heavy Motor Vehicles	0.39	0.00
1114 District Levy - Pers Prop/Mobile Homes	4.04	0.52
1190 Penalties and Interest on Taxes	3.20	0.43
1510 Interest Earnings	66.69	100.31

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>131.88</u>	<u>103.00</u>
--	---------------	---------------

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

PRC Program Function Object	2006 Value	2007 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	300.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>300.00</u>
--	-------------	---------------

## Schedule of Changes Worksheet

Beginning Fund Balance					1,981.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					103.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					300.00	(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)					1,784.87	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

## 21 - Compensated Absence Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	46.12	80.71
5300 Operating Transfers from Other Funds	226.82	278.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	272.94	359.30

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	32.60	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	32.60	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	1,561.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	359.30	(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)	1,920.58	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

## 28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	110.15	173.98
3281 State Technology Aid	1,572.53	1,339.64
6100 Material Prior Period Revenue Adjustments	358.86	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,041.54	1,513.62

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	121.95	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	121.95	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	3,366.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,513.62	(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)	4,880.49	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County**  
**0591 Woodman Elem**

## 29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	47.05	71.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	47.05	71.81

### Schedule of Changes Worksheet

Beginning Fund Balance	1,389.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	71.81	(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)	1,461.28	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County**  
**0591 Woodman Elem**

## 60 - Building Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	169.69	259.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	169.69	259.03

### Schedule of Changes Worksheet

Beginning Fund Balance	5,010.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	259.03	(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)	5,269.70	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County  
0591 Woodman Elem**

## 61 - Building Reserve Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	725.45	1,107.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	725.45	1,107.32

### Schedule of Changes Worksheet

Beginning Fund Balance	21,420.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,107.32	(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)	22,528.20	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County  
0591 Woodman Elem**

## 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	118.77	181.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	118.77	181.28

### Schedule of Changes Worksheet

Beginning Fund Balance	3,506.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	181.28	(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)	3,688.26	(5)





# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

32 Missoula County  
0591 Woodman Elem

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue		2006 Value	2007 Value
1700	Student Extracurricular Activity Receipts	13,879.16	6,166.64
6100	Material Prior Period Revenue Adjustments	0.00	-1,216.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>13,879.16</u>	<u>4,949.86</u>

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

PRC Program Function Object		2006 Value	2007 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	12,909.76	5,733.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>12,909.76</u>	<u>5,733.06</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				2,587.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,949.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,733.06	(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)				1,804.48	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

## 32 Missoula County 0591 Woodman Elem

Fund	Account	Description	2006 Value	2007 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	8,994.00	10,364.16
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	XXX 1XXX	112 Certified Teacher Staff Salaries	118,566.00	103,238.04
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	9,152.00	10,247.51
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

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County**  
**0591 Woodman Elem**

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,012.96
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,012.96

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,337.56
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,778.63
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	20,677.51
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.*

*All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:*

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

*A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.*

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

*Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.*

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

**Percentage of Special Ed Funding in FY2009 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

## 32 Missoula County 0591 Woodman Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	10,364.16	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	10,313.35	0.00	0.00	0.00	
<b>Totals</b>			20,677.51	0.00	0.00	0.00	20,677.51



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County**

**0591 Woodman Elem**

*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 FY07.*



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

**32 Missoula County**  
**0591 Woodman Elem**

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</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	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.

<b>Depreciation by Function for FY2007</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	7,353.00	0.00	0.00
School Administration (24XX)	449.00	0.00	0.00
Operations and Maintenance (26XX)	161.00	0.00	0.00
Total Depreciation for FY2007	7,963.00	0.00	0.00

\*\*\* Has comments.



# Trustees' Financial Summary

FY2006-07

Submit ID: 0591-99680096

## 32 Missoula County 0591 Woodman Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
<b>Governmental Activities *</b>							
Compensated	11,531.61	1,952.00	0.00	0.00	13,483.61	0.00	13,483.61
Total Governmental Activity							
Long-Term Liabilities	11,531.61	1,952.00	0.00	0.00	13,483.61	0.00	13,483.61

\* 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.