



Trustees' Financial Summary

FY2010-11

Submit ID: 0591-56988922

**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 no later than September 15th. (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*

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 FY11 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Local misc grants	LOCAL		
014	State OTO Capital Invest & Deferred Maintenance	STATE		state
104	Rural Low Income (Title VI-B-2)	FEDERAL		84.358B
105	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
117	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
119	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	44,927.04	7,524.80		178.78
02	Taxes Receivable - Real and Personal (120-149)	12,681.00	1,904.00		
03	Taxes Receivable - Protested (150-159)	15,314.00	2,300.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	72,922.04	11,728.80		178.78
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	27,995.00	4,204.00		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	27,995.00	4,204.00		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	15,881.77			
48	Fund Balance for Budget (961-970)	29,045.27	7,524.80		178.78
52	TOTAL FUND BALANCE/EQUITY	44,927.04	7,524.80		178.78
53	TOTAL LIABILITIES AND FUND BALANCE	72,922.04	11,728.80		178.78



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31.50	28,689.93	63,228.22	1,798.51
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	31.50	28,689.93	63,228.22	1,798.51
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,000.00	
48	Fund Balance for Budget (961-970)	31.50	28,689.93	60,228.22	1,798.51
52	TOTAL FUND BALANCE/EQUITY	31.50	28,689.93	63,228.22	1,798.51
53	TOTAL LIABILITIES AND FUND BALANCE	31.50	28,689.93	63,228.22	1,798.51



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,532.42
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				2,532.42
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				2,532.42
52	TOTAL FUND BALANCE/EQUITY				2,532.42
53	TOTAL LIABILITIES AND FUND BALANCE				2,532.42



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,647.10	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	TOTAL ASSETS AND OTHER DEBITS	2,647.10	8.40		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	2,647.10	8.40		
52	TOTAL FUND BALANCE/EQUITY	2,647.10	8.40		
53	TOTAL LIABILITIES AND FUND BALANCE	2,647.10	8.40		



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,710.80	24,413.82		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	5,710.80	24,413.82		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	5,710.80	24,413.82		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	5,710.80	24,413.82		
53	TOTAL LIABILITIES AND FUND BALANCE	5,710.80	24,413.82		



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



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,211.78	
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			3,211.78	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			3,211.78	
52	TOTAL FUND BALANCE/EQUITY			3,211.78	
53	TOTAL LIABILITIES AND FUND BALANCE			3,211.78	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,804.73	1,823.69		
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	2,804.73	1,823.69		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	2,804.73	1,823.69		
35	TOTAL LIABILITIES	2,804.73	1,823.69		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	2,804.73	1,823.69		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	0.00	13,434.13
1111 District Levy - Real Property	80,826.76	69,536.09
1112 District Levy - Personal Property	15,959.84	2,030.31
1114 District Levy - Pers Prop/Mobile Homes	943.44	663.52
1190 Penalties and Interest on Taxes	525.02	612.95
1510 Interest Earnings	884.89	533.72
1900 Other Revenue from Local Sources	287.75	458.96
3110 Direct State Aid	141,118.39	134,147.62
3111 Quality Educator	12,946.75	14,674.61
3113 Indian Education For All	999.60	999.60
3115 State Spec Ed Allowable Cost Pymt to Districts	13,160.42	16,563.21
3120 State Guaranteed Tax Base Aid	65,929.62	82,010.48
3444 State School Block Grant	5,442.13	5,483.49
3730 HB645 State Special Education Allowable Costs	414.39	416.21
7800 ARRA - State Fiscal Stabilization Fund	9,948.53	14,310.23
7810 Education Jobs Fund	0.00	11,961.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	349,387.53	367,836.71

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	133,402.74	125,953.31
2XX Personal Services - Employee Benefits	28,751.15	34,363.59
3XX Purchased Professional and Technical Services	2,294.02	3,530.10
4XX Purchased Property Services	731.96	759.91
5XX Other Purchased Services	1,600.59	1,333.90
6XX Supplies and Materials	14,815.01	8,922.44
7XX Property and Equipment Acquisition	0.00	5,656.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	526.63
222X Educational Media Services		
6XX Supplies and Materials	2,344.70	2,129.21
23XX Support Services - General Administration		
5XX Other Purchased Services	1,216.00	1,419.00
8XX Other Expenditures	834.29	1,932.49
24XX Support Services - School Administration		
1XX Personal Services - Salaries	16,559.50	16,225.72
2XX Personal Services - Employee Benefits	2,500.00	5,520.00
5XX Other Purchased Services	1,476.69	1,650.35



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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			6XX Supplies and Materials	371.12	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	18,777.16	19,411.98
			2XX Personal Services - Employee Benefits	133.00	133.00
			3XX Purchased Professional and Technical Services	800.00	1,387.00
			5XX Other Purchased Services	375.44	1,051.05
			6XX Supplies and Materials	1,506.03	971.15
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	23,593.21	22,741.34
			2XX Personal Services - Employee Benefits	6,820.76	7,219.91
			4XX Purchased Property Services	15,507.00	20,213.06
			5XX Other Purchased Services	995.00	1,161.00
			6XX Supplies and Materials	5,010.55	5,205.14
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	33,353.46	23,145.20
			2XX Personal Services - Employee Benefits	5,001.00	2,450.67
			3XX Purchased Professional and Technical Services	8,720.00	2,660.00
			5XX Other Purchased Services	0.00	94.00
			6XX Supplies and Materials	632.27	1,412.14
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	7,619.77	7,286.89
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	9,948.53	14,310.23
	781 Education Jobs Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	11,961.58
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services	0.00	500.00
			6XX Supplies and Materials	0.00	6,826.00
	910 Subtotal			0.00	7,326.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				345,690.95	360,063.99



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						21,505.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						367,836.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						360,063.99	(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	15,881.77	Less Last Year	232.54	(4b)		15,649.23	
						15,649.23	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						44,927.04	(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	2010 Value	2011 Value
1110 District Tax Levy	0.00	1,968.95
1111 District Levy - Real Property	9,513.97	9,952.58
1112 District Levy - Personal Property	2,004.12	220.12
1114 District Levy - Pers Prop/Mobile Homes	196.38	88.33
1190 Penalties and Interest on Taxes	140.91	112.82
1510 Interest Earnings	70.42	2.09
2220 County On-Schedule Trans Reimb	21,210.69	21,210.70
3210 State On-Schedule Trans Reimb	21,210.71	21,210.71
3444 State School Block Grant	83.23	83.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	54,430.43	54,850.16

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	58,783.07	63,677.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	58,783.07	63,677.77

Schedule Of Changes Worksheet

Beginning Fund Balance		16,352.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		54,850.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		63,677.77	(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)		7,524.80	(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	2010 Value	2011 Value
1510 Interest Earnings	0.22	0.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.22	0.12

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	31.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.12	(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)		31.50 (5)



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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	160.59	154.59
1900 Other Revenue from Local Sources	155.67	0.00
2240 County Retirement Distribution	46,279.22	32,788.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,595.48	32,942.62

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	21,610.30	23,423.92
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,280.36	2,233.88
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,436.39	1,485.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,273.64	3,161.48
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,715.32	4,141.61
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	678.11	1,558.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,994.12	36,004.66



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

Schedule Of Changes Worksheet

Beginning Fund Balance	31,751.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,942.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,004.66	(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)	28,689.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2011 Value
001 Local misc grants	
1920 Contributions/Donations from Private Sources	1,500.00
104 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,443.00
105 Title I, Part A, Improving Basic Programs	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,253.00
117 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	10,678.28
119 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	10,668.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	42,542.28

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

PRC Program Function Object	2011 Value
001 Local misc grants	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,340.62
014 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
4XXX Facilities Acquisition and Construction Services	
6XX Supplies and Materials	1,000.00
104 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	3,606.00
3XX Purchased Professional and Technical Services	4,060.00
5XX Other Purchased Services	2,627.00
6XX Supplies and Materials	150.00
104 Subtotal	10,443.00
105 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	8,138.00
2XX Personal Services - Employee Benefits	1,115.00
105 Subtotal	9,253.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
117 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	7,683.95
2XX Personal Services - Employee Benefits	2,994.33
	10,678.28
117 Subtotal	
119 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
5XX Other Purchased Services	1,419.75
6XX Supplies and Materials	9,248.25
	10,668.00
119 Subtotal	
	43,382.90

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

Schedule Of Changes Worksheet

Beginning Fund Balance	61,068.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,542.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,382.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 3,000.00 Less Last Year 0.00 (4b) 3,000.00		
	3,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	63,228.22	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Local misc grants	1,500.00	1,340.62	159.38
014 State OTO Capital Invest & Deferred Maintenance	0.00	1,000.00	-1,000.00
104 Rural Low Income (Title VI-B-2)	10,443.00	10,443.00	0.00
105 Title I, Part A, Improving Basic Programs	9,253.00	9,253.00	0.00



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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
117 IDEA Part B (Trans from Coop)	10,678.28	10,678.28	0.00
119 ARRA - IDEA Part B (Trans from Coop)	10,668.00	10,668.00	0.00
Total	<u>42,542.28</u>	<u>43,382.90</u>	<u>-840.62</u>



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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	14.16	8.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14.16	8.58

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,789.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8.58	(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)	1,798.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	19.94	12.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19.94	12.08

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,520.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12.08	(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)	2,532.42	(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	2010 Value	2011 Value
1510 Interest Earnings	22.24	12.70
3281 State Technology Aid	387.61	392.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	409.85	405.12

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	936.43	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	936.43	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,241.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	405.12	(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)
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)	2,647.10	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	44.99	27.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44.99	27.16

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,683.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27.16	(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)	5,710.80	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	192.21	116.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	192.21	116.10

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	24,297.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	116.10	(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)	24,413.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	5,925.51	5,391.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,925.51	5,391.29

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	5,107.53	5,555.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,107.53	5,555.49

Schedule Of Changes Worksheet

Beginning Fund Balance	3,375.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,391.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,555.49	(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)	3,211.78	(5)



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Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	12,382.44	12,821.40
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	130,230.00	141,279.60
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,184.18	42.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	10,542.81	9,483.50
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,379.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,379.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,459.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,626.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	37,048.90
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 FY2013 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	23,145.20	0.00	0.00	0.00	
280	1XXX	2XX	2,450.67	0.00	0.00	0.00	
280	1XXX	3XX	2,660.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	94.00	0.00	0.00	0.00	
280	1XXX	6XX	1,412.14	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	7,286.89	0.00	0.00	0.00	
Totals			37,048.90	0.00	0.00	0.00	37,048.90

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 FY11.



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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	24,829.00	0.00	0.00	0.00	24,829.00
Buildings	349,513.00	0.00	0.00	0.00	349,513.00
*** Machinery and Equipment	6,010.00	0.00	5,656.00	0.00	11,666.00
Totals at Historical Cost	380,352.00	0.00	5,656.00	0.00	386,008.00
Governmental Activities, Capital Assets, net	380,352.00	0.00	5,656.00	0.00	386,008.00

* 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.

Depreciation by Function for FY2011	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	184,155.00	0.00	0.00
School Administration (24XX)	9,222.00	0.00	0.00
Financial Administration (25XX)	2,898.00	0.00	0.00
Operations and Maintenance (26XX)	3,106.00	0.00	0.00
Total Depreciation for FY2011	199,381.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2010-11

Submit ID: 0591-56988922

32 Missoula County

0591 Woodman Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
Governmental Activities*							
Compensated Absences	8,419.83	2,614.33	0.00	0.00	11,034.16	0.00	11,034.16
Total Governmental Activity							
Long-Term Liabilities	8,419.83	2,614.33	0.00	0.00	11,034.16	0.00	11,034.16

* 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.