



Trustees' Financial Summary

FY2011-12

Submit ID: 0945-86642056

**54 Wheatland County
0945 Harlowton 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: Charlotte Miller

Phone #: (406) 632-4822

(Signature)

(Date)

Chair, Board of Trustees: Ken Berg

(Signature)

(Date)

County Superintendent: Susan Beley

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY12 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 #
129	SPRINGWATER COLONY	LOCAL		LOCAL
130	DUNCAN COLONY	LOCAL		LOCAL
131	MARTINSDALE COLONY	LOCAL		
412	Reap	FEDERAL		FED
456	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
674	ARRA - Impact Aid Discretionary Construction	FEDERAL		84.401



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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)	89,718.01	7,619.49		
02	Taxes Receivable - Real and Personal (120-149)	32,769.63	4,223.22		
03	Taxes Receivable - Protested (150-159)	114,086.48	12,761.87		
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	236,574.12	24,604.58		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	146,856.11	16,985.09		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	146,856.11	16,985.09		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	89,718.01	7,619.49		
52	TOTAL FUND BALANCE/EQUITY	89,718.01	7,619.49		
53	TOTAL LIABILITIES AND FUND BALANCE	236,574.12	24,604.58		



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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)	-10.07	42,238.60	-9,359.62	36,619.58
02	Taxes Receivable - Real and Personal (120-149)	2.47			747.21
03	Taxes Receivable - Protested (150-159)	10.12			2,228.34
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			11,498.13	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2.52	42,238.60	2,138.51	39,595.13
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	12.59			2,975.55
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	12.59			2,975.55
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	-10.07	42,238.60	2,138.51	36,619.58
52	TOTAL FUND BALANCE/EQUITY	-10.07	42,238.60	2,138.51	36,619.58
53	TOTAL LIABILITIES AND FUND BALANCE	2.52	42,238.60	2,138.51	39,595.13



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				7,464.58
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	TOTAL ASSETS AND OTHER DEBITS				7,464.58
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				7,464.58
52	TOTAL FUND BALANCE/EQUITY				7,464.58
53	TOTAL LIABILITIES AND FUND BALANCE				7,464.58



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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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,479.13	4,159.89		
02	Taxes Receivable - Real and Personal (120-149)	1,302.40			
03	Taxes Receivable - Protested (150-159)	5,542.74			
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	17,324.27	4,159.89		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,845.14			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,845.14			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	10,479.13	4,159.89		
52	TOTAL FUND BALANCE/EQUITY	10,479.13	4,159.89		
53	TOTAL LIABILITIES AND FUND BALANCE	17,324.27	4,159.89		



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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)		132,045.61		
02	Taxes Receivable - Real and Personal (120-149)		4,058.57		
03	Taxes Receivable - Protested (150-159)		11,807.55		
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		147,911.73		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		15,866.12		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		15,866.12		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		132,045.61		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		132,045.61		
53	TOTAL LIABILITIES AND FUND BALANCE		147,911.73		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
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				
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)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	34,334.32	126,642.92		
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	34,334.32	126,642.92		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	34,334.32	126,642.92		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	34,334.32	126,642.92		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	34,334.32	126,642.92		



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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	2011 Value	2012 Value
1110 District Tax Levy	499,527.09	582,025.38
1190 Penalties and Interest on Taxes	972.52	1,296.30
1510 Interest Earnings	2,144.28	979.50
1900 Other Revenue from Local Sources	4,279.59	14,273.79
3110 Direct State Aid	485,737.05	563,403.29
3111 Quality Educator	70,528.77	71,398.78
3112 At Risk Student	0.00	11,010.13
3113 Indian Education For All	4,773.60	4,630.80
3114 American Indian Achievement Gap	1,200.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	49,541.28	38,395.01
3120 State Guaranteed Tax Base Aid	95,050.68	97,118.88
3444 State School Block Grant	83,826.54	83,826.54
3445 State Combined Fund School Block Grant	0.00	4,159.89
3730 HB645 State Special Education Allowable Costs	1,911.17	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-24,834.88
7800 ARRA - State Fiscal Stabilization Fund	54,809.35	0.00
7810 Education Jobs Fund	45,813.81	660.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,400,115.73	1,449,344.19

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	528,330.68	680,933.97
2XX Personal Services - Employee Benefits	151,949.84	86,344.98
3XX Purchased Professional and Technical Services	145.06	0.00
4XX Purchased Property Services	196.90	2,105.07
5XX Other Purchased Services	790.11	0.00
6XX Supplies and Materials	55,021.73	41,659.83
810 Dues and Fees	348.50	1,360.50
21XX Support Services - Students		
1XX Personal Services - Salaries	23,022.80	20,651.44
2XX Personal Services - Employee Benefits	101.37	29.68
6XX Supplies and Materials	918.70	107.94
810 Dues and Fees	1,988.00	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	29,117.67	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	31,172.05
2XX Personal Services - Employee Benefits	128.70	49.83



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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	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		22XX Educational Media Services			
			6XX Supplies and Materials	1,027.74	1,576.78
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	46,559.58	29,239.78
			2XX Personal Services - Employee Benefits	6,155.85	27,307.62
			3XX Purchased Professional and Technical Services	5,270.89	13,504.29
			5XX Other Purchased Services	48,642.10	29,800.79
			6XX Supplies and Materials	11,318.34	12,056.03
			810 Dues and Fees	14,462.45	7,570.25
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	65,172.70	75,952.88
			2XX Personal Services - Employee Benefits	282.97	8,033.95
			3XX Purchased Professional and Technical Services	195.00	0.00
			5XX Other Purchased Services	30.00	0.00
			6XX Supplies and Materials	2,826.09	2,707.08
			810 Dues and Fees	734.00	865.64
		25XX Support Services - Business			
			1XX Personal Services - Salaries	10,637.83	9,953.64
			2XX Personal Services - Employee Benefits	53.26	9.08
			3XX Purchased Professional and Technical Services	3,787.50	4,466.00
			5XX Other Purchased Services	162.70	247.00
			6XX Supplies and Materials	1,181.02	1,483.03
			810 Dues and Fees	199.00	425.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	47,754.85	55,074.65
			2XX Personal Services - Employee Benefits	2,292.77	24,839.87
			3XX Purchased Professional and Technical Services	3,127.04	3,075.78
			4XX Purchased Property Services	56,204.24	103,107.94
			5XX Other Purchased Services	0.00	1,366.57
			6XX Supplies and Materials	33,534.12	21,834.36
			810 Dues and Fees	2,291.50	0.00
			8XX Other Expenditures	0.00	10,008.15
		27XX Student Transportation Services			
			6XX Supplies and Materials	578.64	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	49,425.37	79,702.98
			2XX Personal Services - Employee Benefits	214.07	130.15
			6XX Supplies and Materials	422.78	5,414.62
			810 Dues and Fees	155.00	0.00
			8XX Other Expenditures	0.00	10,078.12
		27XX Student Transportation Services			
			6XX Supplies and Materials	588.89	0.00



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	4,480.28	5,088.83
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	15,847.00	16,243.63
			2XX Personal Services - Employee Benefits	68.46	25.31
			6XX Supplies and Materials	1,538.03	1,051.63
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	140.86
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	3,315.00	4,764.87
			2XX Personal Services - Employee Benefits	20.55	0.00
			6XX Supplies and Materials	0.00	627.32
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			6XX Supplies and Materials	87.50	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	10,613.00	9,719.37
			2XX Personal Services - Employee Benefits	76.89	8.84
			4XX Purchased Property Services	3,567.77	775.81
			5XX Other Purchased Services	0.00	20.00
			6XX Supplies and Materials	29.95	361.71
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	54,809.35	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	45,813.81	660.78
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	5,935.18	9,143.17
			2XX Personal Services - Employee Benefits	325.35	210.55
			7XX Property and Equipment Acquisition	0.00	5,117.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	5,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,358,876.47</u>	<u>1,458,207.00</u>



Trustees' Financial Summary

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

Schedule Of Changes Worksheet

Beginning Fund Balance						98,580.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,449,344.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,458,207.00	(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)						89,718.01	(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	2011 Value	2012 Value
1110 District Tax Levy	54,913.09	75,925.62
1190 Penalties and Interest on Taxes	113.70	149.06
1510 Interest Earnings	208.65	31.33
2220 County On-Schedule Trans Reimb	18,596.72	18,544.29
3210 State On-Schedule Trans Reimb	17,387.20	18,544.29
3444 State School Block Grant	2,003.86	2,003.86
6100 Material Prior Period Revenue Adjustments	0.00	-9,276.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	93,223.22	105,922.20

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	10,511.04	18,000.20
2XX Personal Services - Employee Benefits	2,432.40	29.09
24XX Support Services - School Administration		
1XX Personal Services - Salaries	6,168.50	6,281.99
2XX Personal Services - Employee Benefits	2,041.36	9.78
25XX Support Services - Business		
1XX Personal Services - Salaries	17,683.33	20,485.20
2XX Personal Services - Employee Benefits	2,110.49	30.55
27XX Student Transportation Services		
1XX Personal Services - Salaries	21,689.34	27,127.17
2XX Personal Services - Employee Benefits	10,552.05	471.08
3XX Purchased Professional and Technical Services	400.00	337.55
4XX Purchased Property Services	9,392.15	4,907.99
5XX Other Purchased Services	4,608.80	10,645.55
6XX Supplies and Materials	10,187.59	14,550.64
810 Dues and Fees	125.80	0.00
8XX Other Expenditures	0.00	267.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	97,902.85	103,143.89



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						4,841.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						105,922.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						103,143.89	(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)						7,619.49	(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	2011 Value	2012 Value
1110 District Tax Levy	277.00	13.02
1190 Penalties and Interest on Taxes	0.02	0.04
6100 Material Prior Period Revenue Adjustments	0.00	-0.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>277.02</u>	<u>12.91</u>

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance						-22.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12.91	(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)						-10.07	(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	2011 Value	2012 Value
1510 Interest Earnings	948.69	328.57
1900 Other Revenue from Local Sources	0.00	48,658.44
2240 County Retirement Distribution	139,474.44	92,313.31
6100 Material Prior Period Revenue Adjustments	-738.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	139,685.13	141,300.32

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	95,474.81	102,821.85
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,581.40	3,006.18
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,147.54	4,507.28
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,958.19	5,486.77
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,621.27	12,948.64
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,860.75	3,522.86
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,017.05	6,312.80
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,760.03	2,701.09
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,565.56	11,899.89
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,396.16	2,415.82
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	501.24	166.56
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,142.95	928.76
910 Food Services		



Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	454.07	709.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				145,481.02	157,427.73

Schedule Of Changes Worksheet

Beginning Fund Balance					58,366.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					141,300.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					157,427.73	(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)					42,238.60	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
412 Reap	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,840.65
456 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	3,548.73
674 ARRA - Impact Aid Discretionary Construction	
7610 ARRA - Impact Aid, Discretionary Construction	10.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,399.38

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

PRC Program Function Object	2012 Value
129 SPRINGWATER COLONY	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	218.00
130 DUNCAN COLONY	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	1.00
131 MARTINSDALE COLONY	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	1.00
412 Reap	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	3,500.00
456 ARRA - IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	3,345.98
2XX Personal Services - Employee Benefits	485.13
6XX Supplies and Materials	418.85
456 Subtotal	4,249.96
674 ARRA - Impact Aid Discretionary Construction	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	33,933.00



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

41,902.96

Schedule Of Changes Worksheet

Beginning Fund Balance						32,642.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,399.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						41,902.96	(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)						2,138.51	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
129 SPRINGWATER COLONY	0.00	218.00	-218.00
130 DUNCAN COLONY	0.00	1.00	-1.00
131 MARTINSDALE COLONY	0.00	1.00	-1.00
412 Reap	7,840.65	3,500.00	4,340.65
456 ARRA - IDEA Part B (Trans from Coop)	3,548.73	4,249.96	-701.23
674 ARRA - Impact Aid Discretionary Construction	10.00	33,933.00	-33,923.00
Total	11,399.38	41,902.96	-30,503.58



Trustees' Financial Summary

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54 Wheatland County
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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	2011 Value	2012 Value
1110 District Tax Levy	14,457.40	12,944.16
1190 Penalties and Interest on Taxes	17.36	26.53
1510 Interest Earnings	0.00	13.67
6100 Material Prior Period Revenue Adjustments	0.00	-3,474.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>14,474.76</u>	<u>9,510.30</u>

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
5XX Other Purchased Services	0.00	109.50
6XX Supplies and Materials	0.00	1,812.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>1,922.49</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	29,031.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,510.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,922.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	36,619.58	(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	2011 Value	2012 Value
1510 Interest Earnings	88.12	50.18
5300 Operating Transfers from Other Funds	5,000.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	12.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,088.12	62.18

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	680.00
2XX Personal Services - Employee Benefits	0.00	2.85
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	6,150.31	390.00
2XX Personal Services - Employee Benefits	388.31	20.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,538.62	1,093.01

Schedule Of Changes Worksheet

Beginning Fund Balance	8,495.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,093.01	(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)	7,464.58	(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	2011 Value	2012 Value
1110 District Tax Levy	20,852.58	18,197.94
1190 Penalties and Interest on Taxes	48.90	51.14
1510 Interest Earnings	79.21	48.14
1900 Other Revenue from Local Sources	1,840.75	0.00
3281 State Technology Aid	1,500.78	1,453.02
6100 Material Prior Period Revenue Adjustments	0.00	6,108.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,322.22	25,858.77

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	9,056.93	6,769.30
4XX Purchased Property Services	6,057.95	0.00
6XX Supplies and Materials	15,480.02	15,069.27
810 Dues and Fees	1,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,094.90	21,838.57

Schedule Of Changes Worksheet

Beginning Fund Balance	6,458.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,858.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,838.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	10,479.13	(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	2011 Value	2012 Value
1110 District Tax Levy	75,839.68	66,232.58
1190 Penalties and Interest on Taxes	121.23	252.06
1510 Interest Earnings	417.73	863.89
6100 Material Prior Period Revenue Adjustments	-43,675.26	45,780.12
9710 Residual Equity Transfers In	39,247.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,951.13	113,128.65

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	103,346.15
8XX Other Expenditures	0.00	9,750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	113,096.15

Schedule Of Changes Worksheet

Beginning Fund Balance	132,013.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	113,128.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	113,096.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	132,045.61	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	49,425.37	49,396.75
XX	39X 1XXX 112	Certified Teacher Staff Salaries	15,487.00	16,243.63
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	628,953.84	625,444.48
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	21,386.48	8,291.45
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	843.82	1,534.70
XX	XXX 26XX 41X	Energy Utility Services	32,148.37	25,158.74
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	32,518.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	32,518.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,838.88
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	46,826.83
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	90,336.58
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 FY2014 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	79,702.98	0.00	0.00	0.00	
280	1XXX	2XX	130.15	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	5,414.62	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	5,088.83	0.00	0.00	0.00	
Totals			90,336.58	0.00	0.00	0.00	90,336.58

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 FY12.



Trustees' Financial Summary

FY2011-12

Submit ID: 0945-86642056

54 Wheatland County
0945 Harlowton Elem

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	8,263.00	0.00	0.00	0.00	8,263.00
Buildings	276,185.22	40,800.00	0.00	0.00	316,985.22
Machinery and Equipment	125,816.98	0.00	0.00	3,600.00	122,216.98
Totals at Historical Cost	410,265.20	40,800.00	0.00	3,600.00	447,465.20
Less Accumulated Depreciation For:					
Building Accum	223,268.87	0.00	9,869.57	0.00	233,138.44
Machinery and Equipment Accum	96,648.56	-43,850.00	5,081.65	0.00	57,880.21
Total Accumulated Depreciation	319,917.43	-43,850.00	14,951.22	0.00	291,018.65
Governmental Activities, Capital Assets, net	90,347.77	84,650.00	-14,951.22	3,600.00	156,446.55

* 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 FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0945-86642056

54 Wheatland County

0945 Harlowton Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	92,220.33	0.00	8,780.78	0.00	83,439.55	0.00	83,439.55
Total Governmental Activity							
Long-Term Liabilities	92,220.33	0.00	8,780.78	0.00	83,439.55	0.00	83,439.55

* 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.