



Trustees' Financial Summary

FY2011-12

Submit ID: 0948-60432795

**54 Wheatland County
0948 Judith Gap 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: Rose Mary Mitchell

Phone #: (406) 473-2211

(Signature)

(Date)

Chair, Board of Trustees: Trudi Peterson

(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 #
014	Academic Achievement Award	STATE	State	84.010
022	Academic Achievement Award	STATE	State	84.010
310	ARRA - Title I Part A	FEDERAL	054 0948 9710	84.389
311	Title I Improving Basic Programs	FEDERAL	054 0948 3210	84.010A
312	Title I, Part A, Improving Basic Programs	FEDERAL	054 0948 3210	84.010A
319	Title I Improving Basic Programs	FEDERAL	Federal	84.010A



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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)	49,413.08	249.44		10,768.31
02	Taxes Receivable - Real and Personal (120-149)	10,374.59	1,556.93		
03	Taxes Receivable - Protested (150-159)	2,748.10	457.10		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,672.42	3,411.93		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	66,208.19	5,675.40		10,768.31
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	14,640.71	2,014.03		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	14,640.71	2,014.03		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,010.50			
48	Fund Balance for Budget	50,556.98	3,661.37		10,768.31
52	TOTAL FUND BALANCE/EQUITY	51,567.48	3,661.37		10,768.31
53	TOTAL LIABILITIES AND FUND BALANCE	66,208.19	5,675.40		10,768.31



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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)		-2,180.57	18,609.78	
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)		2,829.07		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		648.50	18,609.78	
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)				
48	Fund Balance for Budget		648.50	18,609.78	
52	TOTAL FUND BALANCE/EQUITY		648.50	18,609.78	
53	TOTAL LIABILITIES AND FUND BALANCE		648.50	18,609.78	



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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)			3,398.37	
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			3,398.37	
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			3,398.37	
52	TOTAL FUND BALANCE/EQUITY			3,398.37	
53	TOTAL LIABILITIES AND FUND BALANCE			3,398.37	



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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)	14.86			
02	Taxes Receivable - Real and Personal (120-149)	71.79			
03	Taxes Receivable - Protested (150-159)	5.35			
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	92.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	77.14			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	77.14			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	14.86			
52	TOTAL FUND BALANCE/EQUITY	14.86			
53	TOTAL LIABILITIES AND FUND BALANCE	92.00			



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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)				
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				
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				
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		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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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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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)	13,357.72	56,642.26		
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	13,357.72	56,642.26		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	13,357.72	56,642.26		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	13,357.72	56,642.26		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	13,357.72	56,642.26		



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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
1111 District Levy - Real Property	163,663.38	214,125.76
1112 District Levy - Personal Property	4,719.77	4,112.73
1114 District Levy - Pers Prop/Mobile Homes	241.19	380.51
1190 Penalties and Interest on Taxes	200.70	120.16
1510 Interest Earnings	901.83	304.16
1900 Other Revenue from Local Sources	603.54	684.59
1910 Rentals	0.00	734.75
3110 Direct State Aid	97,448.73	103,455.94
3111 Quality Educator	22,215.73	20,752.52
3112 At Risk Student	0.00	519.58
3113 Indian Education For All	652.80	550.80
3114 American Indian Achievement Gap	400.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	3,552.65	2,462.68
3444 State School Block Grant	12,966.78	12,966.78
3730 HB645 State Special Education Allowable Costs	212.35	0.00
7800 ARRA - State Fiscal Stabilization Fund	10,995.87	0.00
7810 Education Jobs Fund	9,191.18	121.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	327,966.50	361,492.30

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	164,113.79	131,320.45
2XX Personal Services - Employee Benefits	34,032.71	30,823.38
3XX Purchased Professional and Technical Services	209.00	207.59
4XX Purchased Property Services	0.00	282.45
5XX Other Purchased Services	1,336.95	818.56
6XX Supplies and Materials	2,984.25	5,005.16
21XX Support Services - Students		
1XX Personal Services - Salaries	2,150.20	6,173.36
2XX Personal Services - Employee Benefits	358.48	123.79
5XX Other Purchased Services	70.00	195.04
6XX Supplies and Materials	221.11	114.86
221X Improvement of Instruction Services		
5XX Other Purchased Services	179.99	184.57
222X Educational Media Services		
1XX Personal Services - Salaries	4,255.86	5,360.48
2XX Personal Services - Employee Benefits	115.70	102.30
5XX Other Purchased Services	0.00	75.48



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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	88.82	299.17
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	10,937.16	9,482.82
			2XX Personal Services - Employee Benefits	1,573.22	3,456.93
			3XX Purchased Professional and Technical Services	4,358.00	8,262.69
			5XX Other Purchased Services	4,605.48	5,778.43
			6XX Supplies and Materials	2,658.47	3,065.41
			810 Dues and Fees	360.00	739.50
		25XX Support Services - Business			
			1XX Personal Services - Salaries	8,343.41	9,756.40
			2XX Personal Services - Employee Benefits	1,272.88	1,524.89
			3XX Purchased Professional and Technical Services	3,103.75	5,164.00
			4XX Purchased Property Services	0.00	52.50
			5XX Other Purchased Services	3,072.51	3,565.16
			6XX Supplies and Materials	2,469.76	5,164.80
			810 Dues and Fees	0.00	75.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	9,640.41	11,256.58
			2XX Personal Services - Employee Benefits	2,187.75	2,714.77
			3XX Purchased Professional and Technical Services	1,781.40	3,743.98
			4XX Purchased Property Services	19,127.72	14,584.12
			5XX Other Purchased Services	83.21	0.00
			6XX Supplies and Materials	5,831.75	7,139.97
			7XX Property and Equipment Acquisition	17,300.00	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	176.10
			2XX Personal Services - Employee Benefits	0.00	30.43
			4XX Purchased Property Services	0.00	1,258.82
			5XX Other Purchased Services	0.00	22.20
			6XX Supplies and Materials	0.00	1,587.68
			7XX Property and Equipment Acquisition	6,300.00	44,000.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	10,627.21	0.00
			2XX Personal Services - Employee Benefits	1,563.55	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,789.73	3,612.54
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	57.80	0.00
			6XX Supplies and Materials	531.42	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
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			5XX Other Purchased Services	52.50	0.00
			6XX Supplies and Materials	44.98	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	511.56	684.85
			2XX Personal Services - Employee Benefits	3.28	3.68
			5XX Other Purchased Services	118.45	29.90
			6XX Supplies and Materials	54.22	569.11
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	2,003.00	791.50
			2XX Personal Services - Employee Benefits	10.06	25.51
			5XX Other Purchased Services	183.60	484.75
			6XX Supplies and Materials	695.39	1,467.47
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	10,553.68	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	14.61	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	427.58	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,575.76	121.34
		21XX Support Services - Students			
			1XX Personal Services - Salaries	187.84	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	427.58	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	5,990.14	6,326.08
			2XX Personal Services - Employee Benefits	653.10	569.91
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,730.72	2,410.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>364,931.50</u>	<u>340,786.98</u>



Trustees' Financial Summary

FY2011-12

Submit ID: 0948-60432795

54 Wheatland County
0948 Judith Gap Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						37,151.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						361,492.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						340,786.98	(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	1,010.50	Less Last Year	7,300.00	(4b)		-6,289.50	
						-6,289.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						51,567.48	(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
1111 District Levy - Real Property	45,833.52	35,322.66
1112 District Levy - Personal Property	1,191.07	871.49
1114 District Levy - Pers Prop/Mobile Homes	63.58	84.61
1190 Penalties and Interest on Taxes	48.07	29.62
1510 Interest Earnings	19.52	15.81
2220 County On-Schedule Trans Reimb	13,054.48	16,004.04
3210 State On-Schedule Trans Reimb	12,722.22	15,207.17
3444 State School Block Grant	837.56	837.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73,770.02	68,372.96

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	4,860.96	3,000.00
2XX Personal Services - Employee Benefits	1,352.77	1,183.34
25XX Support Services - Business		
1XX Personal Services - Salaries	3,686.32	2,883.13
2XX Personal Services - Employee Benefits	1,021.44	679.31
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	6,321.08
2XX Personal Services - Employee Benefits	0.00	399.89
5XX Other Purchased Services	61,984.00	36,569.98
6XX Supplies and Materials	0.00	3,322.27
7XX Property and Equipment Acquisition	0.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	72,905.49	74,359.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						9,647.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,372.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						74,359.00	(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)						3,661.37	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	45.73	42.59
1621 Lunch Sales	12,344.40	5,919.70
1632 Daily Adult Sales	8,481.53	8,559.90
1900 Other Revenue from Local Sources	133.74	1,065.55
4550 Federal Child Nutrition	6,665.28	7,553.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,670.68	23,141.67

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
3XX Purchased Professional and Technical Services	794.30	864.28
4XX Purchased Property Services	0.00	557.25
5XX Other Purchased Services	248.30	253.22
6XX Supplies and Materials	19,972.36	20,949.94
810 Dues and Fees	0.00	35.25
8XX Other Expenditures	66.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,081.46	22,659.94

Schedule Of Changes Worksheet

Beginning Fund Balance	10,286.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,141.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,659.94	(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)	10,768.31	(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	214.51	19.17
1900 Other Revenue from Local Sources	0.00	74.76
2240 County Retirement Distribution	30,956.19	28,209.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,170.70	28,303.00

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	28,129.30	20,806.97
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	321.68	541.60
222X Educational Media Services		
2XX Personal Services - Employee Benefits	781.49	867.46
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,664.92	1,623.82
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,028.84	1,456.22
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,229.88	1,625.12
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	777.34
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,595.62	16.60
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	79.23	106.60
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	304.28	129.15
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	864.76	976.43
910		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,504.02	0.00



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

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

45,504.02

28,927.31

Schedule Of Changes Worksheet

Beginning Fund Balance						1,272.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						28,303.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						28,927.31	(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)						648.50	(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	2012 Value
014 Academic Achievement Award	
4650 Federal Miscellaneous Grants from OPI	3,897.00
022 Academic Achievement Award	
4650 Federal Miscellaneous Grants from OPI	3,611.00
310 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	29,238.00
311 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	2,066.00
312 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	24,638.00
319 Title I Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-6,319.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,130.94

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

PRC Program Function Object	2012 Value
310 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	18,316.76
2XX Personal Services - Employee Benefits	6,059.62
222X Educational Media Services	
2XX Personal Services - Employee Benefits	0.16
23XX Support Services - General Administration	
1XX Personal Services - Salaries	1,875.00
2XX Personal Services - Employee Benefits	501.49
310 Subtotal	26,753.03
312 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	10,403.51
2XX Personal Services - Employee Benefits	5,602.60
6XX Supplies and Materials	5,164.05
21XX Support Services - Students	
6XX Supplies and Materials	42.95
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,485.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	12.53	13.26
1910 Rentals	3,116.66	3,555.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,129.19	3,569.07

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	1,800.41	1,785.76
6XX Supplies and Materials	923.34	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,723.75	1,785.76

Schedule Of Changes Worksheet

Beginning Fund Balance		1,615.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,569.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,785.76	(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)		3,398.37	(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
1111 District Levy - Real Property	30.82	8.82
1112 District Levy - Personal Property	41.99	0.00
1114 District Levy - Pers Prop/Mobile Homes	1.26	0.84
1190 Penalties and Interest on Taxes	2.06	0.65
1510 Interest Earnings	28.29	4.55
3281 State Technology Aid	299.01	268.43

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	403.43	283.29
--	--------	--------

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	1,746.55	467.21
6XX Supplies and Materials	462.68	322.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,209.23	789.21
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Schedule Of Changes Worksheet

Beginning Fund Balance	520.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	283.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	789.21	(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)	14.86	(5)



Trustees' Financial Summary

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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	10,482.05	0.00
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	199,450.76	151,071.30
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,070.46	705.32
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	148.04	70.00
XX	XXX 26XX 41X	Energy Utility Services	11,673.88	10,438.73
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

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	3,914.30
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	3,914.30

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,304.68
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,636.56
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,612.54
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	1,518.02

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: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	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	3,612.54	0.00	0.00	0.00	
Totals			3,612.54	0.00	0.00	0.00	3,612.54

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

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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	125,102.00	0.00	0.00	0.00	125,102.00
Buildings	450,961.00	0.00	0.00	0.00	450,961.00
Machinery and Equipment	76,087.00	0.00	64,000.00	0.00	140,087.00
Construction in Progress	1,000.00	0.00	0.00	0.00	1,000.00
Totals at Historical Cost	653,150.00	0.00	64,000.00	0.00	717,150.00
Less Accumulated Depreciation For:					
Building Accum	179,739.00	2.00	9,438.00	0.00	189,179.00
Machinery and Equipment Accum	38,967.00	-1.00	7,386.00	0.00	46,352.00
Total Accumulated Depreciation	218,706.00	1.00	16,824.00	0.00	235,531.00
Governmental Activities, Capital Assets, net	434,444.00	-1.00	47,176.00	0.00	481,619.00

* 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 FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	4,313.00	0.00	0.00
Financial Administration (25XX)	109.00	0.00	0.00
Operations and Maintenance (26XX)	4,626.00	0.00	0.00
Transportation (27XX)	3,970.00	0.00	0.00
Food Service (31XX)	443.00	0.00	0.00
Extracurricular (34XX, 35XX)	3,362.00	0.00	0.00
Total Depreciation for FY2012	16,823.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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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-

Activities

Total Activity Long-Term
Liabilities

* 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.