



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

**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 FY13 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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54 Wheatland County

0949 Judith Gap H S

## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Vo Ed Agriculture	STATE	001	State
003	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A112105	84.358A
013	Multi District Co-op	STATE	013	
111	Advancing Agriculture Education Program	STATE	111	NA
302	CT MT Foundation	LOCAL	302	
813	Vo Ed Carl Perkins Basic Grant	FEDERAL	05409498110	84.048A



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	95,768.09	7,981.72		
02	Taxes Receivable - Real and Personal (120-149)	5,667.93	577.39		
03	Taxes Receivable - Protested (150-159)	4,458.66	452.38		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,252.74	255.86		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	108,147.42	9,267.35		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	10,126.59	1,029.77		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	10,126.59	1,029.77		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	31,099.44			
48	Fund Balance for Budget	66,921.39	8,237.58		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	98,020.83	8,237.58		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	108,147.42	9,267.35		



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FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		16,511.56	31,610.61	2,761.07
02	Taxes Receivable - Real and Personal (120-149)				0.01
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		16,511.56	31,610.61	2,761.08
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				0.01
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				0.01
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		16,511.56	31,610.61	2,761.07
52	<b>TOTAL FUND BALANCE/EQUITY</b>		16,511.56	31,610.61	2,761.07
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		16,511.56	31,610.61	2,761.08



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FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,173.65		933.59	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,173.65		933.59	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	5,173.65		933.59	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,173.65		933.59	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,173.65		933.59	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Balance Sheet

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-423.40			
02	Taxes Receivable - Real and Personal (120-149)	247.88			
03	Taxes Receivable - Protested (150-159)	36.22			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	178.60			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	39.30			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	284.10			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	284.10			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	-244.80			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-244.80			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	39.30			



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Balance Sheet

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



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FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Balance Sheet

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



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FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			37,364.81	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			37,364.81	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			37,364.81	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			37,364.81	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			37,364.81	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Balance Sheet

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Balance Sheet

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



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FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	206,676.30	181,353.85
1112 District Levy - Personal Property	3,625.19	2,032.53
1114 District Levy - Pers Prop/Mobile Homes	373.53	208.26
1190 Penalties and Interest on Taxes	148.25	263.57
1510 Interest Earnings	622.81	443.28
1900 Other Revenue from Local Sources	1,106.09	2,310.41
1910 Rentals	734.75	0.00
3110 Direct State Aid	162,412.92	163,653.85
3111 Quality Educator	16,968.28	15,882.28
3112 At Risk Student	232.94	211.20
3113 Indian Education For All	346.80	326.40
3114 American Indian Achievement Gap	200.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	4,463.80	5,003.81
3120 State Guaranteed Tax Base Aid	21,739.20	10,584.40
3444 State School Block Grant	18,422.39	20,003.67
3446 SB372 Block Grant Reimbursement	0.00	914.27
7810 Education Jobs Fund	190.48	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>438,263.73</b>	<b>403,191.78</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	125,739.71	134,357.62
2XX Personal Services - Employee Benefits	28,559.49	38,945.17
3XX Purchased Professional and Technical Services	200.00	0.00
4XX Purchased Property Services	802.55	546.80
5XX Other Purchased Services	1,871.80	1,216.02
6XX Supplies and Materials	3,940.82	2,346.38
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	6,173.36	6,756.00
2XX Personal Services - Employee Benefits	102.79	136.59
5XX Other Purchased Services	212.38	0.00
6XX Supplies and Materials	153.33	124.10
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	358.68	80.94
6XX Supplies and Materials	0.00	109.91
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	5,360.48	5,597.56
2XX Personal Services - Employee Benefits	102.30	126.13



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FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## 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	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			5XX Other Purchased Services	75.48	0.00
			6XX Supplies and Materials	37.50	932.12
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	27,107.82	33,000.00
			2XX Personal Services - Employee Benefits	9,425.76	12,725.40
			3XX Purchased Professional and Technical Services	8,171.71	2,798.25
			5XX Other Purchased Services	5,778.53	5,706.89
			6XX Supplies and Materials	3,315.29	2,289.37
			810 Dues and Fees	739.50	0.00
			8XX Other Expenditures	14,443.29	1,249.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	32,566.58	31,709.22
			2XX Personal Services - Employee Benefits	5,295.00	6,469.94
			3XX Purchased Professional and Technical Services	5,164.00	4,572.00
			4XX Purchased Property Services	52.50	0.00
			5XX Other Purchased Services	3,544.88	4,285.17
			6XX Supplies and Materials	5,273.43	3,701.60
			810 Dues and Fees	75.00	150.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	28,556.12	26,845.64
			2XX Personal Services - Employee Benefits	7,675.14	8,715.56
			3XX Purchased Professional and Technical Services	3,522.42	1,364.63
			4XX Purchased Property Services	16,171.48	16,706.60
			5XX Other Purchased Services	0.00	55.59
			6XX Supplies and Materials	7,018.65	9,490.07
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	1,150.40	854.20
			2XX Personal Services - Employee Benefits	75.00	41.60
			4XX Purchased Property Services	1,258.83	881.14
			5XX Other Purchased Services	22.20	77.63
			6XX Supplies and Materials	549.13	0.00
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	0.00	44,889.56
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	0.00	4,531.51
			2XX Personal Services - Employee Benefits	0.00	20.74
			5XX Other Purchased Services	0.00	127.74
			6XX Supplies and Materials	0.00	7.19
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	3,400.51	3,335.65
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## 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	2012 Value	2013 Value
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	0.00	292.88
			6XX Supplies and Materials	0.00	102.90
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			6XX Supplies and Materials	0.00	18.77
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	2,181.16	1,730.56
			2XX Personal Services - Employee Benefits	14.57	7.79
			5XX Other Purchased Services	5,164.70	0.00
			6XX Supplies and Materials	3,028.25	1,194.08
			810 Dues and Fees	0.00	85.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	3,386.50	2,613.62
			2XX Personal Services - Employee Benefits	44.60	14.71
			5XX Other Purchased Services	587.60	58.00
			6XX Supplies and Materials	4,681.90	1,275.77
			810 Dues and Fees	0.00	2,680.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	10,323.04	4,626.03
			2XX Personal Services - Employee Benefits	929.96	356.41
	<b>999 Undistributed</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	7,152.65	8,648.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				401,538.77	441,582.28



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County

0949 Judith Gap H S

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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						106,322.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						403,191.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						441,582.28	(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	31,099.44	Less Last Year	1,010.50	(4b)		30,088.94	
						30,088.94	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						98,020.83	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	17,902.53	20,564.10
1112 District Levy - Personal Property	400.65	209.47
1114 District Levy - Pers Prop/Mobile Homes	40.75	20.82
1190 Penalties and Interest on Taxes	17.92	28.53
1510 Interest Earnings	12.36	12.43
2220 County On-Schedule Trans Reimb	2,917.69	3,231.49
3210 State On-Schedule Trans Reimb	2,786.06	2,861.79
3444 State School Block Grant	875.76	1,012.07
3445 State Combined Fund School Block Grant	10.09	10.09
3446 SB372 Block Grant Reimbursement	0.00	78.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>24,963.81</b>	<b>28,029.60</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	3,300.00	3,999.96
2XX Personal Services - Employee Benefits	1,288.97	2,169.02
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	2,883.13	3,832.22
2XX Personal Services - Employee Benefits	679.31	801.84
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	743.95	0.00
2XX Personal Services - Employee Benefits	45.92	0.00
5XX Other Purchased Services	16,399.61	15,356.45
6XX Supplies and Materials	620.28	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>25,961.17</b>	<b>26,159.49</b>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County

0949 Judith Gap H S

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						6,367.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						28,029.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						26,159.49	(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)						8,237.58	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	159.37	83.59
1900 Other Revenue from Local Sources	74.75	0.00
2240 County Retirement Distribution	37,215.33	32,052.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>37,449.45</b>	<b>32,136.25</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	19,831.68	20,635.15
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	562.60	547.85
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	867.63	867.40
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	4,466.93	5,045.82
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,277.41	4,457.02
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	4,106.09	3,738.21
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	229.51	122.63
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	16.13	545.07
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	339.44	269.62
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	535.08	506.22
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	1,593.08	675.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>36,825.58</b>	<b>37,410.68</b>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County

0949 Judith Gap H S

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

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						21,785.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						32,136.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37,410.68	(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)						16,511.56	(5)





# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## 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	2013 Value
302	CT MT Foundation			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	4,200.00
813	Vo Ed Carl Perkins Basic Grant			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
	1XXX Instruction			
			5XX Other Purchased Services	88.00
			6XX Supplies and Materials	1,000.00
				1,088.00
	<b>813 Subtotal</b>			1,088.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				14,711.20

### Schedule Of Changes Worksheet

Beginning Fund Balance	30,317.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,004.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,711.20	(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)	31,610.61	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Vo Ed Agriculture	1,530.00	1,209.70	320.30
003 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,013.50	8,013.50	0.00
013 Multi District Co-op	972.75	0.00	972.75
111 Advancing Agriculture Education Program	200.00	200.00	0.00
302 CT MT Foundation	4,200.00	4,200.00	0.00
813 Vo Ed Carl Perkins Basic Grant	1,088.00	1,088.00	0.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County

0949 Judith Gap H S

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

### 15 - Miscellaneous Programs Fund

<b>Total</b>	16,004.25	14,711.20	1,293.05
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# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## 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	2012 Value	2013 Value
1510 Interest Earnings	17.79	11.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	17.79	11.18

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,749.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11.18	(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)	2,761.07	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	34.25	18.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	34.25	18.74

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,154.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18.74	(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)	5,173.65	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## 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	2012 Value	2013 Value
1510 Interest Earnings	5.09	2.34
1910 Rentals	3,555.82	4,007.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>3,560.91</u>	<u>4,009.78</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	137.50
4XX Purchased Property Services	1,842.73	3,451.49
6XX Supplies and Materials	0.00	742.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>1,842.73</u>	<u>4,331.19</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		1,255.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,009.78 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,331.19 (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
Ending Fund Balance (1 + 2 - 3 + 4)		933.59 (5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	21.37	14,214.14
1112 District Levy - Personal Property	0.00	66.08
1114 District Levy - Pers Prop/Mobile Homes	2.63	8.38
1190 Penalties and Interest on Taxes	2.39	3.54
1510 Interest Earnings	41.38	5.54
3281 State Technology Aid	396.88	389.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	464.65	14,687.43

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	3,470.20	1,956.76
5XX Other Purchased Services	0.00	1,681.44
6XX Supplies and Materials	5,228.99	11,361.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	8,699.19	15,000.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	67.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,687.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,000.00	(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)	-244.80	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## 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	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	36,867.33	14,835.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	36,867.33	14,835.82

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular	31,468.23	19,224.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	31,468.23	19,224.05

### Schedule Of Changes Worksheet

Beginning Fund Balance	41,753.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,835.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,224.05	(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)	37,364.81	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	0.00	3,436.18
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	123,290.95	136,055.21
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	483.74	6,626.08
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	70.00	260.52
XX	XXX 26XX 41X	Energy Utility Services	12,321.95	10,771.91
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	450.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	44,439.56
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

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County

0949 Judith Gap H S

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,651.43
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	1,651.43

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	550.44
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	2,378.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	8,022.83
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 FY2015 Maximum Budget: 75%**



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	4,531.51	0.00	0.00	0.00	
280	1XXX	2XX	20.74	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	127.74	0.00	0.00	0.00	
280	1XXX	6XX	7.19	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	3,335.65	0.00	0.00	0.00	
<b>Totals</b>			8,022.83	0.00	0.00	0.00	8,022.83

*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 FY13.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County  
0949 Judith Gap H S

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	126,140.00	0.00	0.00	0.00	126,140.00
Buildings	421,533.00	17,300.00	0.00	0.00	438,833.00
Machinery and Equipment	99,487.00	0.00	7,093.00	17,995.00	88,585.00
Construction in Progress	1,000.00	0.00	0.00	1,000.00	0.00
Totals at Historical Cost	648,160.00	17,300.00	7,093.00	18,995.00	653,558.00
Less Accumulated Depreciation For:					
Building Accum	197,304.00	636.00	10,884.00	0.00	208,824.00
Machinery and Equipment Accum	57,768.00	0.00	7,636.00	17,995.00	47,409.00
Total Accumulated Depreciation	255,072.00	636.00	18,520.00	17,995.00	256,233.00
Governmental Activities, Capital Assets, net	393,088.00	16,664.00	-11,427.00	1,000.00	397,325.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	5,867.00	0.00	0.00
General Administration (23XX)	396.00	0.00	0.00
Financial Administration (25XX)	749.00	0.00	0.00
Operations and Maintenance (26XX)	1,113.00	0.00	0.00
Transportation (27XX)	1,102.00	0.00	0.00
Extracurricular (34XX, 35XX)	9,293.00	0.00	0.00
Total Depreciation for FY2013	18,520.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0949-18252740

54 Wheatland County

0949 Judith Gap H S

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Improvements (SIDs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post Employment Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Governmental Activity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

\* 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.