



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County
0026 Wyola Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Karen Koyama

Phone #: (406) 343-2722

(Signature)

(Date)

Chair, Board of Trustees Garland Howe

(Signature)

(Date)

County Superintendent Gary Hickey

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY04 did the district employ a certified special education director? No

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

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



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

PRC	Title	Project Type	Project Number	CFDA #
018	Miscellaneous Direct Federal Grant	FEDERAL	S352B010069	unknown
402	Johnson O'Malley (JOM)	FEDERAL	2003-2004	15.130
403	Title VII, Indian Education	FEDERAL	S060A030700	84.060
404	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A031726	84.358B
410	Miscellaneous State Grant	STATE	2003-2004	State
411	Miscellaneous Direct Federal Grant	FEDERAL	S041C030092	unknown
412	Miscellaneous State Grant	STATE	2003-2004	State
413	Gifted and Talented	STATE	0200261303	State
414	Title II Part A	FEDERAL	0200264104	84.367
415	Miscellaneous Direct Federal Grant	FEDERAL	S041C030091	unknown
416	Title IV Safe and Drug-Free Schools	FEDERAL	0200261604	84.186A
417	21st Century Community Learning	FEDERAL	2003-2004	84.287
431	Title I Improving Basic Programs	FEDERAL	0200263104	84.010A
432	Title I Accountability	FEDERAL	0200263203	84.348A
433	Reading Excellence Act	FEDERAL	0200263304	84.338
437	Title I, Part A, Improvement Grants	FEDERAL	0200263704	84.010
439	Title V, Part A, Innovative Programs	FEDERAL	0200263904	84.298
441	Title III Part A English Language Acquisition	FEDERAL	4307824104A	84.365A
460	Title II, Part D, Ed Technology	FEDERAL	0200266004	84.318
470	Miscellaneous State Grant	STATE	0200266004	State
471	GEAR UP	FEDERAL	2003-2004	84.334
476	Services for Significant Needs Students	STATE	0200267604P2	State
477	IDEA Part B	FEDERAL	0200267704AL	84.027

Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,647.29	-10,655.48	27,358.34	18,826.15
02	Taxes Receivable - Real and Personal (120-149)	4,502.66	484.33	442.65	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			69,200.00	
05	Due From Other Governments (180)		10,773.00		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	18,149.95	601.85	97,000.99	18,826.15
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,502.66	484.33	442.65	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,502.66	484.33	442.65	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	13,647.29	117.52	96,558.34	18,826.15
52	TOTAL FUND BALANCE/EQUITY	13,647.29	117.52	96,558.34	18,826.15
53	TOTAL LIABILITIES AND FUND BALANCE	18,149.95	601.85	97,000.99	18,826.15

Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

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)	144.45	46,695.72	-46,320.87	2,704.43
02	Taxes Receivable - Real and Personal (120-149)	4.20			17.48
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			75,285.99	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	148.65	46,695.72	28,965.12	2,721.91
LIABILITIES					
21	Payable to Other Funds (601-606)			1,926.37	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4.20		27,038.75	17.48
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4.20		28,965.12	17.48
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	144.45	46,695.72		2,704.43
52	TOTAL FUND BALANCE/EQUITY	144.45	46,695.72		2,704.43
53	TOTAL LIABILITIES AND FUND BALANCE	148.65	46,695.72	28,965.12	2,721.91



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,030.02	
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			6,030.02	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			6,030.02	
52	TOTAL FUND BALANCE/EQUITY			6,030.02	
53	TOTAL LIABILITIES AND FUND BALANCE			6,030.02	

Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			133,190.78	
04	Receivables from Other Funds (160-179)			1,926.37	
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			135,117.15	
LIABILITIES					
21	Payable to Other Funds (601-606)			69,200.00	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			69,200.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			65,917.15	
52	TOTAL FUND BALANCE/EQUITY			65,917.15	
53	TOTAL LIABILITIES AND FUND BALANCE			135,117.15	

Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

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)	82.94	5,058.08		
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	82.94	5,058.08		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	82.94	5,058.08		
52	TOTAL FUND BALANCE/EQUITY	82.94	5,058.08		
53	TOTAL LIABILITIES AND FUND BALANCE	82.94	5,058.08		

Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/ PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	168.62	30,044.98		
02	Taxes Receivable - Real and Personal (120-149)		730.58		
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	168.62	30,775.56		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		730.58		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		730.58		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	168.62	30,044.98		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	168.62	30,044.98		
53	TOTAL LIABILITIES AND FUND BALANCE	168.62	30,775.56		

Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (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				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
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				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			806.83	
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			806.83	
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				
48	Fund Balance for Budget (961-970)			806.83	
52	TOTAL FUND BALANCE/EQUITY			806.83	
53	TOTAL LIABILITIES AND FUND BALANCE			806.83	



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

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)	24,212.70	6,322.91		
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	24,212.70	6,322.91		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	24,212.70	6,322.91		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	24,212.70	6,322.91		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	24,212.70	6,322.91		



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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				



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (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				



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	0.00	364.61
1111 District Levy - Real Property	54,922.66	39,301.07
1112 District Levy - Personal Property	577.65	694.98
1114 District Levy - Pers Prop/Mobile Homes	0.00	753.84
1190 Penalties and Interest on Taxes	108.45	99.28
1900 Other Revenue from Local Sources	4,040.97	832.19
3110 Direct State Aid	97,533.16	117,970.36
3115 State Spec Ed Allowable Cost Pymt to Districts	8,862.88	11,004.18
3120 State Guaranteed Tax Base Aid	30,922.38	39,015.34
3440 State HB20/SB417 Prop Tax Reimb	948.86	0.00
3444 State School Block Grant	12,881.14	13,148.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	210,798.15	223,184.17

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	132,351.57	123102.14
2XX Personal Services - Employee Benefits	13,621.50	9816.87
5XX Other Purchased Services	0.00	2915.29
6XX Supplies and Materials	0.00	542.45
23XX Support Services - General Administration		
1XX Personal Services - Salaries	24,123.68	15057.60
2XX Personal Services - Employee Benefits	2,400.00	2088.26
3XX Purchased Professional and Technical Services	15,886.68	3296.00
5XX Other Purchased Services	0.00	410.90
6XX Supplies and Materials	0.00	28.51
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	37275.86
2XX Personal Services - Employee Benefits	0.00	172.69
3XX Purchased Professional and Technical Services	0.00	1971.48
5XX Other Purchased Services	0.00	96.04
6XX Supplies and Materials	0.00	90.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	6,609.52	4813.26
2XX Personal Services - Employee Benefits	700.00	600.00
3XX Purchased Professional and Technical Services	0.00	1696.88
5XX Other Purchased Services	3,728.75	.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
280 Special Education - Local and State		
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	0.00	7242.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>199,421.70</u>	<u>211,216.73</u>

Schedule of Changes Worksheet

Beginning Fund Balance		1,679.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		223,184.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		211,216.73	(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)		13,647.29	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County 0026 Wyola Elem

10 - Transportation Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	110.38	32.72
1112 District Levy - Personal Property	49.17	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.00	4.98
1190 Penalties and Interest on Taxes	16.39	9.51
1440 Other Transportation Fees	0.00	170.00
1900 Other Revenue from Local Sources	42.50	0.00
2220 County On-Schedule Trans Reimb	8,952.89	11,209.05
3210 State On-Schedule Trans Reimb	10,419.31	11,209.05
3444 State School Block Grant	2,616.77	1,335.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,207.41	23,970.83

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	8,078.17	18162.84
2XX Personal Services - Employee Benefits	1,900.00	1915.42
4XX Purchased Property Services	3,856.29	6750.82
6XX Supplies and Materials	14,385.40	13911.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,219.86	40,740.20

Schedule of Changes Worksheet

Beginning Fund Balance	16,886.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,970.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,740.20	(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)	117.52	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

11 - Bus Depreciation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	0.00	51.46
1111	District Levy - Real Property	5,420.62	5,539.21
1112	District Levy - Personal Property	67.87	93.27
1114	District Levy - Pers Prop/Mobile Homes	0.00	83.13
1190	Penalties and Interest on Taxes	13.30	13.85
3440	State HB20/SB417 Prop Tax Reimb	93.34	0.00
3444	State School Block Grant	3,457.51	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,052.64</u>	<u>5,780.92</u>

Schedule of Changes Worksheet

Beginning Fund Balance				90,777.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,780.92	(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)				96,558.34	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

12 - School Food Services Fund

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

PRC Revenue		2003 Value	2004 Value
1611	National School Lunch Program	3,407.50	0.00
1632	Daily Adult Sales	0.00	3,607.75
3220	State Food Services Match	0.00	21,952.75
4550	Federal Child Nutrition	27,473.56	16,362.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>30,881.06</u>	<u>41,923.08</u>

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

PRC Program Function Object		2003 Value	2004 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	2,124.61	4712.84
	2XX Personal Services - Employee Benefits	200.00	300.00
	3XX Purchased Professional and Technical Services	0.00	145.00
	5XX Other Purchased Services	0.00	363.93
	6XX Supplies and Materials	20,218.46	21460.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>22,543.07</u>	<u>26,982.60</u>

Schedule of Changes Worksheet

Beginning Fund Balance				3,885.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				41,923.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				26,982.60	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				18,826.15	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
2240 County Retirement Distribution	65,000.00	61,089.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,000.00	61,089.41

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	21,396.99	19569.67
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,848.88	2953.31
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,847.80	7210.36
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,353.34	5274.01
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,288.85	2950.78
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,054.53	.00
410 Miscellaneous Federal Grants Direct from Feds		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,178.03	.00
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,372.51	.00
456 IDEA, Part B, Children with Disabilities		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,240.25	.00
465 Federal Miscellaneous Grants from OPI		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,029.86	.00
471 GEAR UP		
1XXX Instruction		
2XX Personal Services - Employee Benefits	830.16	.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
471	GEAR UP				
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	22.99
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,793.63	3073.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>60,234.83</u>	<u>41,054.28</u>

Schedule of Changes Worksheet

Beginning Fund Balance	26,660.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61,089.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,054.28	(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)	46,695.72	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
018 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	27,116.91
402 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	2,224.98
403 Title VII, Indian Education	
4130 Title VII Indian Education	13,774.00
404 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,784.00
410 Miscellaneous State Grant	
4700 Federal Miscellaneous Grants from other State Agencies	81,080.00
411 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	86,250.00
412 Miscellaneous State Grant	
4700 Federal Miscellaneous Grants from other State Agencies	150.00
413 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	935.00
414 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,110.00
415 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	1,194.16
417 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	27,293.41
431 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	48,909.55
432 Title I Accountability	
4210 Title I, Part A, Accountability	5,463.95
433 Reading Excellence Act	
4650 Federal Miscellaneous Grants from OPI	120,165.19
437 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	475.08
439 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,054.00
441 Title III Part A English Language Acquisition	
5700 Resources Transferred from Other School Districts or Cooperatives	3,254.46
460 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,860.79



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
471 GEAR UP	
4710 GEAR UP	18,127.39
476 Services for Significant Needs Students	
3610 Services for Significant Needs Students	12,000.00
477 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	14,375.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	485,597.87

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

PRC Program Function Object	2004 Value
018 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	66.11
2XX Personal Services - Employee Benefits	21.22
6XX Supplies and Materials	19787.08
7XX Property and Equipment Acquisition	4782.50
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	985.00
7XX Property and Equipment Acquisition	1475.00
018 Subtotal	27,116.91
402 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	532.00
2XX Personal Services - Employee Benefits	189.26
6XX Supplies and Materials	473.72
23XX Support Services - General Administration	
1XX Personal Services - Salaries	800.00
2XX Personal Services - Employee Benefits	230.00
402 Subtotal	2,224.98



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
403 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	152.66
24XX Support Services - School Administration	
1XX Personal Services - Salaries	11487.04
2XX Personal Services - Employee Benefits	2134.30
	13,774.00
403 Subtotal	
404 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	7671.40
2XX Personal Services - Employee Benefits	1835.54
6XX Supplies and Materials	1277.06
	10,784.00
404 Subtotal	
410 Miscellaneous State Grant	
470 Federal Miscellaneous Grants from other State Agencies	
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	8500.00
5XX Other Purchased Services	1367.55
6XX Supplies and Materials	16852.96
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	159.00
7XX Property and Equipment Acquisition	54200.49
	81,080.00
410 Subtotal	
411 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
4XXX Facilities Acquisition and Construction Services	
1XX Personal Services - Salaries	2472.43
2XX Personal Services - Employee Benefits	424.50
3XX Purchased Professional and Technical Services	470.00
6XX Supplies and Materials	30875.50
7XX Property and Equipment Acquisition	52007.57



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
411 Subtotal	86,250.00
412 Miscellaneous State Grant	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	150.00
413 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	873.43
6XX Supplies and Materials	61.57
413 Subtotal	935.00
414 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	100.00
2XX Personal Services - Employee Benefits	8.76
3XX Purchased Professional and Technical Services	8830.71
6XX Supplies and Materials	170.53
414 Subtotal	9,110.00
415 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	575.63
6XX Supplies and Materials	618.53
415 Subtotal	1,194.16
417 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	14190.05
2XX Personal Services - Employee Benefits	2135.16
3XX Purchased Professional and Technical Services	775.00
4XX Purchased Property Services	55.00
5XX Other Purchased Services	20.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
6XX Supplies and Materials	3287.66
24XX Support Services - School Administration	
1XX Personal Services - Salaries	800.00
2XX Personal Services - Employee Benefits	230.00
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	2347.02
2XX Personal Services - Employee Benefits	308.79
27XX Student Transportation Services	
1XX Personal Services - Salaries	613.90
2XX Personal Services - Employee Benefits	143.30
31XX Food Services	
6XX Supplies and Materials	2387.53
	27,293.41
417 Subtotal	
431 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	34551.03
2XX Personal Services - Employee Benefits	9002.93
5XX Other Purchased Services	622.28
6XX Supplies and Materials	4678.31
8XX Other Expenditures	55.00
	48,909.55
431 Subtotal	
432 Title I Accountability	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	458.00
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	2025.00
2XX Personal Services - Employee Benefits	352.59
6XX Supplies and Materials	1056.37
21XX Support Services - Students	
6XX Supplies and Materials	1571.99



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2004 Value
			432 Subtotal	5,463.95
433	Reading Excellence Act			
465	Federal Miscellaneous Grants from OPI			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	61978.25
		2XX	Personal Services - Employee Benefits	13228.85
		3XX	Purchased Professional and Technical Services	4540.81
		5XX	Other Purchased Services	4407.19
		6XX	Supplies and Materials	29281.57
	222X	Educational Media Services		
		1XX	Personal Services - Salaries	5284.62
		2XX	Personal Services - Employee Benefits	443.90
	24XX	Support Services - School Administration		
		3XX	Purchased Professional and Technical Services	1000.00
			433 Subtotal	120,165.19
437	Title I, Part A, Improvement Grants			
422	Title I, Part A, Improvement Grants			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	410.00
		2XX	Personal Services - Employee Benefits	65.08
			437 Subtotal	475.08
439	Title V, Part A, Innovative Programs			
435	Title V, Part A, Innovative Programs			
	1XXX	Instruction		
		6XX	Supplies and Materials	1054.00
441	Title III Part A English Language Acquisition			
432	Title III, Part A, English Language Acquisition & Language			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	1050.38
		2XX	Personal Services - Employee Benefits	166.69
		5XX	Other Purchased Services	203.55
		6XX	Supplies and Materials	803.84
	24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	800.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
432 Title III, Part A, English Language Acquisition & Language	
24XX Support Services - School Administration	
2XX Personal Services - Employee Benefits	230.00
<hr/>	
441 Subtotal	3,254.46
460 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	871.34
2XX Personal Services - Employee Benefits	265.08
3XX Purchased Professional and Technical Services	299.00
5XX Other Purchased Services	121.00
6XX Supplies and Materials	304.37
<hr/>	
460 Subtotal	1,860.79
471 GEAR UP	
471 GEAR UP	
1XXX Instruction	
5XX Other Purchased Services	2682.86
6XX Supplies and Materials	4191.76
21XX Support Services - Students	
6XX Supplies and Materials	58.29
23XX Support Services - General Administration	
1XX Personal Services - Salaries	1580.20
2XX Personal Services - Employee Benefits	441.95
24XX Support Services - School Administration	
1XX Personal Services - Salaries	6580.00
2XX Personal Services - Employee Benefits	1789.78
27XX Student Transportation Services	
1XX Personal Services - Salaries	700.00
2XX Personal Services - Employee Benefits	102.55
<hr/>	
471 Subtotal	18,127.39
476 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	6602.06
2XX Personal Services - Employee Benefits	1916.97



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
361 Services for Significant Needs Students	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2000.00
6XX Supplies and Materials	450.97
21XX Support Services - Students	
1XX Personal Services - Salaries	800.00
2XX Personal Services - Employee Benefits	230.00
	12,000.00
476 Subtotal	
477 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	9825.59
2XX Personal Services - Employee Benefits	2388.94
6XX Supplies and Materials	2000.47
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	160.00
	14,375.00
477 Subtotal	
	485,597.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					485,597.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					485,597.87	(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)					0.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
018 Miscellaneous Direct Federal Grant	27,116.91	27,116.91	0.00
402 Johnson O'Malley (JOM)	2,224.98	2,224.98	0.00
403 Title VII, Indian Education	13,774.00	13,774.00	0.00
404 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	10,784.00	10,784.00	0.00
410 Miscellaneous State Grant	81,080.00	81,080.00	0.00
411 Miscellaneous Direct Federal Grant	86,250.00	86,250.00	0.00
412 Miscellaneous State Grant	150.00	150.00	0.00
413 Gifted and Talented	935.00	935.00	0.00
414 Title II Part A	9,110.00	9,110.00	0.00
415 Miscellaneous Direct Federal Grant	1,194.16	1,194.16	0.00
417 21st Century Community Learning	27,293.41	27,293.41	0.00
431 Title I Improving Basic Programs	48,909.55	48,909.55	0.00
432 Title I Accountability	5,463.95	5,463.95	0.00
433 Reading Excellence Act	120,165.19	120,165.19	0.00
437 Title I, Part A, Improvement Grants	475.08	475.08	0.00
439 Title V, Part A, Innovative Programs	1,054.00	1,054.00	0.00
441 Title III Part A English Language Acquisition	3,254.46	3,254.46	0.00
460 Title II, Part D, Ed Technology	1,860.79	1,860.79	0.00
471 GEAR UP	18,127.39	18,127.39	0.00
476 Services for Significant Needs Students	12,000.00	12,000.00	0.00
477 IDEA Part B	14,375.00	14,375.00	0.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
Total	485,597.87	485,597.87	.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

20 - Lease-Rental Fund

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

PRC Revenue	2003 Value	2004 Value
1900 Other Revenue from Local Sources	1,900.00	0.00
1910 Rentals	0.00	1,900.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,900.00	1,900.00

Schedule of Changes Worksheet

Beginning Fund Balance	4,130.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,900.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,030.02	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

26 - Impact Aid Fund

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

PRC Revenue		2003 Value	2004 Value
1900	Other Revenue from Local Sources	148.20	6,055.43
4820	Federal Impact Aid - Title VIII	242,406.62	288,001.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>242,554.82</u>	<u>294,057.37</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	1,277.75	1458.82
2XX	Personal Services - Employee Benefits	3,388.38	1112.89
4XX	Purchased Property Services	0.00	940.00
5XX	Other Purchased Services	0.00	57.75
6XX	Supplies and Materials	6,365.18	3193.89
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	4,450.00	550.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	0.00	3928.56
2XX	Personal Services - Employee Benefits	0.00	302.94
3XX	Purchased Professional and Technical Services	14,626.24	7308.00
5XX	Other Purchased Services	2,645.86	2323.09
6XX	Supplies and Materials	505.09	1744.58
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	36,652.38	8991.61
2XX	Personal Services - Employee Benefits	854.26	686.96
5XX	Other Purchased Services	1,339.36	203.86
6XX	Supplies and Materials	5,393.94	791.55
7XX	Property and Equipment Acquisition	3,915.99	4491.00
810	Dues and Fees	790.00	3161.95
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	45,993.89	38215.35
2XX	Personal Services - Employee Benefits	5,121.01	6705.94
3XX	Purchased Professional and Technical Services	0.00	325.00
4XX	Purchased Property Services	27,302.24	21685.93
5XX	Other Purchased Services	12,853.00	22032.49
6XX	Supplies and Materials	27,800.16	14709.96
7XX	Property and Equipment Acquisition	0.00	7000.00
810	Dues and Fees	0.00	36.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	0.00	1055.12



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	27XX	Student Transportation Services			
		7XX	Property and Equipment Acquisition	0.00	33000.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		830	Special Assessments	1,986.16	.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	159.20
	34XX	Extracurricular - Activities			
		6XX	Supplies and Materials	0.00	635.26
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	15,385.02	14564.47
		2XX	Personal Services - Employee Benefits	1,974.62	2341.69
		6XX	Supplies and Materials	0.00	150.00
1XX	Regular Education Programs - Elementary/Secondary				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	45.41
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	6.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>220,620.53</u>	<u>203,916.12</u>



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-24,224.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						294,057.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						203,916.12	(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)						65,917.15	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

28 - Technology Fund

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

PRC Revenue		2003 Value	2004 Value
1900	Other Revenue from Local Sources	0.00	1,250.00
4650	Federal Miscellaneous Grants from OPI	0.00	637.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	1,887.64

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	0.00	1500.00
	6XX Supplies and Materials	0.00	551.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	2,051.95

Schedule of Changes Worksheet

Beginning Fund Balance				247.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,887.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,051.95	(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)					82.94 (5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
3282 State Flexibility Fund Allocation	1,528.86	0.00
3445 State Combined Fund School Block Grant	0.00	3,529.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,528.86	3,529.22

Schedule of Changes Worksheet

Beginning Fund Balance	1,528.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,529.22	(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)	5,058.08	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1900 Other Revenue from Local Sources	318.62	150.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	318.62	150.00

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	6,362.49	.00
2XX Personal Services - Employee Benefits	450.00	.00
6XX Supplies and Materials	854.71	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,667.20	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	18.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	150.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	168.62	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

61 - Building Reserve Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	0.00	88.14
1111	District Levy - Real Property	9,727.84	9,460.81
1112	District Levy - Personal Property	111.02	160.71
1114	District Levy - Pers Prop/Mobile Homes	0.00	143.70
1190	Penalties and Interest on Taxes	17.21	15.14
3440	State HB20/SB417 Prop Tax Reimb	167.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,023.97</u>	<u>9,868.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance				20,176.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9,868.50	(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)				30,044.98	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2003 Value	2004 Value
1XXX Revenues from Student Activities	12,470.20	1,452.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,470.20	1,452.94

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

PRC Program Function Object	2003 Value	2004 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	10,542.19	5795.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,542.19	5,795.43

Schedule of Changes Worksheet

Beginning Fund Balance		5,149.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,452.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,795.43	(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)		806.83	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	21,094.54	18,297.15
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	107,683.06
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

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,605.54
b. Related Services Block Grant Entitlement	2,535.18
c. Total Entitlements Subject to Reversion	10,140.72

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,487.16
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	14,352.64
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

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

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

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

Subsidiary Ledger

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

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

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



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	4,813.26	0.00	0.00	0.00	
280	1XXX	2XX	600.00	0.00	0.00	0.00	
280	1XXX	3XX	1,696.88	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	7,242.50	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	0.00	0.00	0.00	0.00	
Totals			14,352.64	0.00	0.00	0.00	14,352.64



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY04.*



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem



Trustees' Financial Summary

FY2003-04

Submit ID: 0026-80631374

02 Big Horn County

0026 Wyola Elem