



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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 Dillard Birdinground

(Signature)

(Date)

County Superintendent Gary Hickey

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY05 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

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

PRC	Title	Project Type	Project Number	CFDA #
001	Residual Equity Transfer	LOCAL	RET	
103	Title VII, Indian Education	FEDERAL	S060A990529	84.060
402	Johnson O'Malley (JOM)	FEDERAL	JOM	15.130
404	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A031736	84.358A
414	Title II, Part A, Teacher/Principal Train/Recruit	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	21C	84.287
431	Title I, Part A, Improving Basic Programs	FEDERAL	0200263104	84.010A
433	Reading Excellence Act	FEDERAL	0200263304	84.338
437	Title I, Part A, Improvement Grants	FEDERAL	0200263704	84.010
441	Title III Part A English Language Acquisition	FEDERAL	4307824104A	84.365A
460	Title II, Part D, Ed Technology	FEDERAL	0200266004	84.318
470	Walk to School	STATE	WTS	
471	GEAR UP	FEDERAL	471	84.334
476	Services for Significant Needs Students	STATE	0200267604P2	State
477	IDEA, Part B, Children w/Disabilities	FEDERAL	0200267704AL	84.027
503	Title VII, Indian Education	FEDERAL	S060A040700	84.060
504	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A041736	84.358A
510	Montana Coal Board	STATE	0504	
511	Miscellaneous Direct Federal Grant	FEDERAL	S041C040030	unknown
514	Title II Part A	FEDERAL	0200261405	84.367
515	Miscellaneous Direct Federal Grant	FEDERAL	S041C050030	unknown
516	Title IV Safe and Drug-Free Schools	FEDERAL	0200261605	84.186A
531	Title I, Part A, Improving Basic Programs	FEDERAL	0200263105	84.010A
537	Title I, Part A, Improvement Grants	FEDERAL	0200263705	84.010
539	Title V Part A	FEDERAL	0200263905	84.298
541	Title III Part A English Language Acquisition	FEDERAL	4307824105	84.365A
560	Title II, Part D, Ed Technology	FEDERAL	0200266005	84.318
570	Misc Federal Grant from other State Agency	FEDERAL	WalktoSchool	unknown
571	GEAR UP	FEDERAL	20042005	84.334
576	Services for Significant Needs Students	STATE	0200267605PII	State
577	IDEA Part B	FEDERAL	0200267705ALLO	84.027
579	IDEA Preschool	FEDERAL	0200267905ALLO	84.173A
612	Miscellaneous Direct Federal Grant	FEDERAL	218338	unknown
637	Title I, Part A, Improvement Grants	FEDERAL	0200263706	84.010
910	Budget Amendment			
911	Budget Amendment			
912	Budget Amendment			
913	Budget Amendment			



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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)	19,956.35	-5,276.72	25,889.73	18,160.95
02	Taxes Receivable - Real and Personal (120-149)	3,474.89	621.40	663.97	
03	Taxes Receivable - Protested (150-159)	1,732.87	312.22	757.57	
04	Receivables from Other Funds (160-179)			36,200.00	
05	Due From Other Governments (180)		5,500.00		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	25,164.11	1,156.90	63,511.27	18,160.95
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,207.76	933.62	1,421.54	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,207.76	933.62	1,421.54	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	19,956.35	223.28	62,089.73	18,160.95
52	TOTAL FUND BALANCE/EQUITY	19,956.35	223.28	62,089.73	18,160.95
53	TOTAL LIABILITIES AND FUND BALANCE	25,164.11	1,156.90	63,511.27	18,160.95



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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)		15,824.64	79,510.51	2,705.77
02	Taxes Receivable - Real and Personal (120-149)	4.14			16.58
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			14,556.04	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4.14	15,824.64	94,066.55	2,722.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			97.12	
25	Deferred Revenue (680)	4.14		44,170.29	16.58
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4.14		44,267.41	16.58
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		15,824.64	49,799.14	2,705.77
52	TOTAL FUND BALANCE/EQUITY		15,824.64	49,799.14	2,705.77
53	TOTAL LIABILITIES AND FUND BALANCE	4.14	15,824.64	94,066.55	2,722.35



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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)			5,830.02	
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			5,830.02	
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)			5,830.02	
52	TOTAL FUND BALANCE/EQUITY			5,830.02	
53	TOTAL LIABILITIES AND FUND BALANCE			5,830.02	



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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)			183,032.25	
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			183,032.25	
LIABILITIES					
21	Payable to Other Funds (601-606)			36,200.00	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			69.10	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			36,269.10	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			146,763.15	
52	TOTAL FUND BALANCE/EQUITY			146,763.15	
53	TOTAL LIABILITIES AND FUND BALANCE			183,032.25	



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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)	82.66	3,385.13		
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	82.66	3,385.13		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	82.66	3,385.13		
52	TOTAL FUND BALANCE/EQUITY	82.66	3,385.13		
53	TOTAL LIABILITIES AND FUND BALANCE	82.66	3,385.13		



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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)	-1,903.03	4,039.85		
02	Taxes Receivable - Real and Personal (120-149)		448.38		
03	Taxes Receivable - Protested (150-159)		301.27		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,271.65			
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	368.62	4,789.50		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		749.65		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		749.65		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	368.62	4,039.85		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	368.62	4,039.85		
53	TOTAL LIABILITIES AND FUND BALANCE	368.62	4,789.50		



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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)			547.40	
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			547.40	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY			547.40	
53	TOTAL LIABILITIES AND FUND BALANCE			547.40	



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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)	38,697.82	166.22		
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	38,697.82	166.22		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	38,697.82	166.22		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	38,697.82	166.22		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	38,697.82	166.22		



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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

FY2004-05

Submit ID: 0026-31984539

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

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

01 - General Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	364.61	0.00
1111	District Levy - Real Property	39,301.07	55,623.31
1112	District Levy - Personal Property	694.98	322.48
1114	District Levy - Pers Prop/Mobile Homes	753.84	406.43
1190	Penalties and Interest on Taxes	99.28	291.16
1900	Other Revenue from Local Sources	832.19	2,312.29
3110	Direct State Aid	117,970.36	184,246.92
3115	State Spec Ed Allowable Cost Pymt to Districts	11,004.18	10,198.74
3120	State Guaranteed Tax Base Aid	39,015.34	67,600.32
3440	State HB20/SB417 Prop Tax Reimb	0.00	450.40
3444	State School Block Grant	13,148.32	13,248.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		223,184.17	334,700.30

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	123,102.14	171849.89
2XX	Personal Services - Employee Benefits	9,816.87	15530.15
5XX	Other Purchased Services	2,915.29	.00
6XX	Supplies and Materials	542.45	2684.30
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	0.00	18340.01
6XX	Supplies and Materials	0.00	569.20
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	15,057.60	14228.12
2XX	Personal Services - Employee Benefits	2,088.26	1200.00
3XX	Purchased Professional and Technical Services	3,296.00	7599.53
5XX	Other Purchased Services	410.90	.00
6XX	Supplies and Materials	28.51	369.00
810	Dues and Fees	0.00	80.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	37,275.86	45517.31
2XX	Personal Services - Employee Benefits	172.69	.00
3XX	Purchased Professional and Technical Services	1,971.48	.00
5XX	Other Purchased Services	96.04	1071.74
6XX	Supplies and Materials	90.00	2078.37
810	Dues and Fees	0.00	2407.00



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value	
280	Special Education - Local and State					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	4,813.26	13724.48	
		2XX	Personal Services - Employee Benefits	600.00	1325.00	
		3XX	Purchased Professional and Technical Services	1,696.88	.00	
	21XX	Support Services - Students				
		3XX	Purchased Professional and Technical Services	7,242.50	750.00	
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	7791.17
911	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	21275.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>211,216.73</u>	<u>328,391.24</u>	

Schedule of Changes Worksheet

Beginning Fund Balance					13,647.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					334,700.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					328,391.24	(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)					19,956.35	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

10 - Transportation Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	32.72	9,759.98
1112 District Levy - Personal Property	0.00	30.07
1114 District Levy - Pers Prop/Mobile Homes	4.98	46.20
1190 Penalties and Interest on Taxes	9.51	38.45
1440 Other Transportation Fees	170.00	0.00
2220 County On-Schedule Trans Reimb	11,209.05	11,645.10
3210 State On-Schedule Trans Reimb	11,209.05	11,645.10
3440 State HB20/SB417 Prop Tax Reimb	0.00	81.14
3444 State School Block Grant	1,335.52	1,345.67
913 Budget Amendment		
2220 County On-Schedule Trans Reimb	0.00	2,750.00
3210 State On-Schedule Trans Reimb	0.00	2,750.00
913 Subtotal	0.00	5,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,970.83	40,091.71

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	18,162.84	15432.86
2XX Personal Services - Employee Benefits	1,915.42	1550.00
3XX Purchased Professional and Technical Services	0.00	105.00
4XX Purchased Property Services	6,750.82	1043.92
5XX Other Purchased Services	0.00	354.93
6XX Supplies and Materials	13,911.12	15945.24
810 Dues and Fees	0.00	54.00
913 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	2874.00
4XX Purchased Property Services	0.00	2521.13
6XX Supplies and Materials	0.00	104.87
913 Subtotal	0.00	5,500.00



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

10 - Transportation Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	40,740.20	39,985.95
--	-----------	-----------

Schedule of Changes Worksheet

Beginning Fund Balance		117.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		40,091.71 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		39,985.95 (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)		223.28 (5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County
0026 Wyola Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	51.46	0.00
1111 District Levy - Real Property	5,539.21	23,761.45
1112 District Levy - Personal Property	93.27	86.94
1114 District Levy - Pers Prop/Mobile Homes	83.13	132.72
1190 Penalties and Interest on Taxes	13.85	43.56
3440 State HB20/SB417 Prop Tax Reimb	0.00	196.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,780.92	24,221.57

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	58690.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	58,690.18

Schedule of Changes Worksheet

Beginning Fund Balance	96,558.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,221.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,690.18	(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)	62,089.73	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

12 - School Food Services Fund

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

PRC Revenue	2004 Value	2005 Value
1632 Daily Adult Sales	3,607.75	3,787.00
3220 State Food Services Match	21,952.75	33,263.67
4550 Federal Child Nutrition	16,362.58	27,107.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,923.08	64,158.19

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

PRC Program Function Object	2004 Value	2005 Value
910 Food Services		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	920.00
2XX Personal Services - Employee Benefits	0.00	100.00
31XX Food Services		
1XX Personal Services - Salaries	4,712.84	20546.46
2XX Personal Services - Employee Benefits	300.00	2000.00
3XX Purchased Professional and Technical Services	145.00	.00
4XX Purchased Property Services	0.00	105.00
5XX Other Purchased Services	363.93	527.49
6XX Supplies and Materials	21,460.83	40624.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,982.60	64,823.39

Schedule of Changes Worksheet

Beginning Fund Balance	18,826.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64,158.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,823.39	(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)	18,160.95	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

13 - Tuition Fund

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

PRC Program Function Object	2004 Value	2005 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	144.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	144.45

Schedule of Changes Worksheet

Beginning Fund Balance		144.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		144.45 (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)



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
2240 County Retirement Distribution	61,089.41	14,054.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	61,089.41	14,054.28

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	19,569.67	20078.06
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,953.31	2491.23
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,210.36	8015.45
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,274.01	4513.17
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,950.78	3977.76
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2198.71
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	22.99	.00
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	0.00	251.75
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,073.16	3399.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,054.28	44,925.36



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					46,695.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,054.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,925.36	(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)					15,824.64	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
001 Residual Equity Transfer	
9710 Residual Equity Transfers In	144.45
103 Title VII, Indian Education	
4130 Title VII Indian Education	7,129.00
402 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	1,774.02
404 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	166.00
415 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	16,805.84
416 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,044.00
417 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	12,269.53
431 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	78.45
433 Reading Excellence Act	
4650 Federal Miscellaneous Grants from OPI	17,405.81
437 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	9,524.92
441 Title III Part A English Language Acquisition	
5700 Resources Transferred from Other School Districts or Cooperatives	45.42
460 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	82.21
470 Walk to School	
4700 Federal Miscellaneous Grants from other State Agencies	300.00
471 GEAR UP	
4710 GEAR UP	14,947.61
503 Title VII, Indian Education	
4130 Title VII Indian Education	14,396.00
504 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,090.00
510 Montana Coal Board	
3340 State Coal Board Grants	40,000.00
511 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	362,136.23



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
514 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,906.00
516 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,473.00
531 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	51,254.00
537 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	9,978.79
539 Title V Part A	
4350 Title V, Part A, Innovative Programs	793.00
541 Title III Part A English Language Acquisition	
5700 Resources Transferred from Other School Districts or Cooperatives	2,549.92
560 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,103.00
570 Misc Federal Grant from other State Agency	
4700 Federal Miscellaneous Grants from other State Agencies	300.00
571 GEAR UP	
4700 Federal Miscellaneous Grants from other State Agencies	18,617.25
576 Services for Significant Needs Students	
3610 Services for Significant Needs Students	12,000.00
577 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	15,511.00
579 IDEA Preschool	
4570 IDEA Preschool	139.00
612 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	5,000.00
637 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	676.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	635,641.25

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

PRC Program Function Object	2005 Value
-----------------------------	------------



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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	2005 Value
103 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	3602.02
2XX Personal Services - Employee Benefits	891.23
5XX Other Purchased Services	1550.28
6XX Supplies and Materials	105.53
24XX Support Services - School Administration	
1XX Personal Services - Salaries	904.00
2XX Personal Services - Employee Benefits	75.94
	7,129.00
103 Subtotal	
402 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
6XX Supplies and Materials	1774.02
404 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	166.00
415 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	14976.00
416 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	547.80
21XX Support Services - Students	
3XX Purchased Professional and Techical Services	496.20
	1,044.00
416 Subtotal	
417 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	3554.00



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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	2005 Value
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
2XX Personal Services - Employee Benefits	504.65
6XX Supplies and Materials	159.87
24XX Support Services - School Administration	
1XX Personal Services - Salaries	1607.69
2XX Personal Services - Employee Benefits	358.19
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	591.20
2XX Personal Services - Employee Benefits	158.05
27XX Student Transportation Services	
1XX Personal Services - Salaries	826.00
2XX Personal Services - Employee Benefits	241.55
31XX Food Services	
6XX Supplies and Materials	1099.12
	9,100.32
417 Subtotal	
431 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	78.45
433 Reading Excellence Act	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
2XX Personal Services - Employee Benefits	22.25
437 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	6048.44
2XX Personal Services - Employee Benefits	967.93
3XX Purchased Professional and Technical Services	1395.99
6XX Supplies and Materials	75.01
	8,487.37
437 Subtotal	



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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	2005 Value
441 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language	
1XXX Instruction	
6XX Supplies and Materials	45.42
460 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	82.21
470 Walk to School	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	300.00
471 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	347.40
2XX Personal Services - Employee Benefits	165.71
3XX Purchased Professional and Technical Services	11843.01
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2044.00
2XX Personal Services - Employee Benefits	527.49
	14,927.61
471 Subtotal	
503 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	8740.23
2XX Personal Services - Employee Benefits	1819.57
3XX Purchased Professional and Technical Services	375.00
5XX Other Purchased Services	401.88
6XX Supplies and Materials	95.15
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2288.87
2XX Personal Services - Employee Benefits	675.30
	14,396.00
503 Subtotal	



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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	2005 Value
504 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	2084.41
2XX Personal Services - Employee Benefits	547.59
3XX Purchased Professional and Technical Services	70.00
6XX Supplies and Materials	2086.75
23XX Support Services - General Administration	
6XX Supplies and Materials	2301.25
	7,090.00
504 Subtotal	
510 Montana Coal Board	
470 Federal Miscellaneous Grants from other State Agencies	
27XX Student Transportation Services	
7XX Property and Equipment Acquisition	40000.00
511 Miscellaneous Direct Federal Grant	
482 Title VIII Impact Aid 8007 (b) Construction	
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	10389.15
2XX Personal Services - Employee Benefits	2810.52
4XX Purchased Property Services	1578.50
6XX Supplies and Materials	5302.08
4XXX Facilities Acquisition and Construction Services	
1XX Personal Services - Salaries	23379.59
2XX Personal Services - Employee Benefits	4145.08
3XX Purchased Professional and Technical Services	43232.64
4XX Purchased Property Services	1400.00
5XX Other Purchased Services	4080.00
7XX Property and Equipment Acquisition	246966.13
8XX Other Expenditures	408.50
	343,692.19
511 Subtotal	
514 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	5842.15
2XX Personal Services - Employee Benefits	1243.02
5XX Other Purchased Services	1117.97



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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	2005 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	473.46
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	61.16
24XX Support Services - School Administration	
1XX Personal Services - Salaries	920.00
2XX Personal Services - Employee Benefits	248.24
	9,906.00
514 Subtotal	9,906.00
516 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	1153.05
5XX Other Purchased Services	270.00
6XX Supplies and Materials	49.95
	1,473.00
516 Subtotal	1,473.00
531 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	20790.43
2XX Personal Services - Employee Benefits	4107.88
3XX Purchased Professional and Technical Services	1801.21
5XX Other Purchased Services	2113.63
6XX Supplies and Materials	18783.96
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1600.00
2XX Personal Services - Employee Benefits	231.51
3XX Purchased Professional and Technical Services	1057.60
5XX Other Purchased Services	461.53
23XX Support Services - General Administration	
5XX Other Purchased Services	203.25
6XX Supplies and Materials	48.00
24XX Support Services - School Administration	
5XX Other Purchased Services	55.00
	51,254.00
531 Subtotal	51,254.00



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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	2005 Value
537 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	5073.93
2XX Personal Services - Employee Benefits	1021.38
3XX Purchased Professional and Technical Services	617.40
5XX Other Purchased Services	57.60
6XX Supplies and Materials	93.99
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1561.24
222X Educational Media Services	
1XX Personal Services - Salaries	579.90
2XX Personal Services - Employee Benefits	48.71
24XX Support Services - School Administration	
1XX Personal Services - Salaries	835.78
2XX Personal Services - Employee Benefits	88.86
	9,978.79
537 Subtotal	
539 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	605.00
6XX Supplies and Materials	188.00
	793.00
539 Subtotal	
541 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language	
1XXX Instruction	
1XX Personal Services - Salaries	1967.83
2XX Personal Services - Employee Benefits	527.21
6XX Supplies and Materials	54.88
	2,549.92
541 Subtotal	
560 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1652.06



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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	2005 Value
431 Title II, Part D, Educational Technology	
24XX Support Services - School Administration	
1XX Personal Services - Salaries	416.00
2XX Personal Services - Employee Benefits	34.94
	2,103.00
560 Subtotal	
570 Misc Federal Grant from other State Agency	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	170.98
571 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	375.00
2XX Personal Services - Employee Benefits	59.50
5XX Other Purchased Services	1065.09
6XX Supplies and Materials	1790.90
21XX Support Services - Students	
5XX Other Purchased Services	1889.66
23XX Support Services - General Administration	
1XX Personal Services - Salaries	10306.23
24XX Support Services - School Administration	
1XX Personal Services - Salaries	75.00
2XX Personal Services - Employee Benefits	10.96
5XX Other Purchased Services	403.44
	15,975.78
571 Subtotal	
576 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	9606.74
2XX Personal Services - Employee Benefits	2378.49
6XX Supplies and Materials	14.77
	12,000.00
576 Subtotal	



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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	2005 Value
577 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	8085.57
2XX Personal Services - Employee Benefits	1709.88
6XX Supplies and Materials	521.04
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	5138.25
5XX Other Purchased Services	56.26
	15,511.00
577 Subtotal	
579 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
6XX Supplies and Materials	139.00
637 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	58.68
2XX Personal Services - Employee Benefits	9.31
24XX Support Services - School Administration	
1XX Personal Services - Salaries	561.64
2XX Personal Services - Employee Benefits	47.17
	676.80
637 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 585,842.11



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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					635,641.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					585,842.11	(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)					49,799.14	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Residual Equity Transfer	144.45	0.00	144.45
103 Title VII, Indian Education	7,129.00	7,129.00	0.00
402 Johnson O'Malley (JOM)	1,774.02	1,774.02	0.00
404 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	166.00	166.00	0.00
415 Miscellaneous Direct Federal Grant	16,805.84	14,976.00	1,829.84
416 Title IV Safe and Drug-Free Schools	1,044.00	1,044.00	0.00
417 21st Century Community Learning	12,269.53	9,100.32	3,169.21
431 Title I, Part A, Improving Basic Programs	78.45	78.45	0.00
433 Reading Excellence Act	17,405.81	22.25	17,383.56
437 Title I, Part A, Improvement Grants	9,524.92	8,487.37	1,037.55
441 Title III Part A English Language Acquisition	45.42	45.42	0.00
460 Title II, Part D, Ed Technology	82.21	82.21	0.00
470 Walk to School	300.00	300.00	0.00
471 GEAR UP	14,947.61	14,927.61	20.00
503 Title VII, Indian Education	14,396.00	14,396.00	0.00
504 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,090.00	7,090.00	0.00
510 Montana Coal Board	40,000.00	40,000.00	0.00
511 Miscellaneous Direct Federal Grant	362,136.23	343,692.19	18,444.04
514 Title II Part A	9,906.00	9,906.00	0.00
516 Title IV Safe and Drug-Free Schools	1,473.00	1,473.00	0.00
531 Title I, Part A, Improving Basic Programs	51,254.00	51,254.00	0.00
537 Title I, Part A, Improvement Grants	9,978.79	9,978.79	0.00



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
539 Title V Part A	793.00	793.00	0.00
541 Title III Part A English Language Acquisition	2,549.92	2,549.92	0.00
560 Title II, Part D, Ed Technology	2,103.00	2,103.00	0.00
570 Misc Federal Grant from other State Agency	300.00	170.98	129.02
571 GEAR UP	18,617.25	15,975.78	2,641.47
576 Services for Significant Needs Students	12,000.00	12,000.00	0.00
577 IDEA Part B	15,511.00	15,511.00	0.00
579 IDEA Preschool	139.00	139.00	0.00
612 Miscellaneous Direct Federal Grant	5,000.00	0.00	5,000.00
637 Title I, Part A, Improvement Grants	676.80	676.80	0.00
Total	635,641.25	585,842.11	49,799.14



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

17 - Adult Education Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	0.00	0.83
1190 Penalties and Interest on Taxes	0.00	0.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	1.34

Schedule of Changes Worksheet

Beginning Fund Balance	2,704.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.34	(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)	2,705.77	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1910 Rentals	1,900.00	2,400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,900.00	2,400.00

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

PRC Program Function Object	2004 Value	2005 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
7XX Property and Equipment Acquisition	0.00	2600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,600.00

Schedule of Changes Worksheet

Beginning Fund Balance	6,030.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,400.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,600.00	(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)	5,830.02	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County 0026 Wyola Elem

26 - Impact Aid Fund

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

PRC Revenue		2004 Value	2005 Value
1900	Other Revenue from Local Sources	6,055.43	1,497.44
4820	Federal Impact Aid - Title VIII	288,001.94	287,083.22
6100	Material Prior Period Revenue Adjustments	0.00	33,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>294,057.37</u>	<u>321,580.66</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	1,458.82	34381.72
2XX	Personal Services - Employee Benefits	1,112.89	22523.86
3XX	Purchased Professional and Technical Services	0.00	280.00
4XX	Purchased Property Services	940.00	.00
5XX	Other Purchased Services	57.75	1002.70
6XX	Supplies and Materials	3,193.89	6545.63
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	550.00	900.00
6XX	Supplies and Materials	0.00	79.07
221X	Improvement of Instruction Services		
3XX	Purchased Professional and Technical Services	0.00	4288.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	3,928.56	920.00
2XX	Personal Services - Employee Benefits	302.94	191.35
3XX	Purchased Professional and Technical Services	7,308.00	7340.40
5XX	Other Purchased Services	2,323.09	3402.13
6XX	Supplies and Materials	1,744.58	9006.92
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	8,991.61	12618.05
2XX	Personal Services - Employee Benefits	686.96	2852.85
3XX	Purchased Professional and Technical Services	0.00	285.21
5XX	Other Purchased Services	203.86	1156.45
6XX	Supplies and Materials	791.55	501.09
7XX	Property and Equipment Acquisition	4,491.00	4607.89
810	Dues and Fees	3,161.95	3708.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	38,215.35	29991.96
2XX	Personal Services - Employee Benefits	6,705.94	5878.66
3XX	Purchased Professional and Technical Services	325.00	90.00
4XX	Purchased Property Services	21,685.93	24581.94



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		5XX	Other Purchased Services	22,032.49	23544.00
		6XX	Supplies and Materials	14,709.96	19527.91
		7XX	Property and Equipment Acquisition	7,000.00	.00
		810	Dues and Fees	36.00	.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,055.12	9172.31
		2XX	Personal Services - Employee Benefits	0.00	1511.47
		4XX	Purchased Property Services	0.00	508.45
		6XX	Supplies and Materials	0.00	5912.17
		7XX	Property and Equipment Acquisition	33,000.00	.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	159.20	.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	2011.00
		2XX	Personal Services - Employee Benefits	0.00	199.66
		3XX	Purchased Professional and Technical Services	0.00	300.00
		5XX	Other Purchased Services	0.00	763.81
		6XX	Supplies and Materials	635.26	.00
890	Other Community Services				
	33XX	Community Services			
		6XX	Supplies and Materials	0.00	50.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	14,564.47	.00
		2XX	Personal Services - Employee Benefits	2,341.69	100.00
		6XX	Supplies and Materials	150.00	.00
1XX	Regular Education Programs - Elementary/Secondary				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	45.41	.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	6.85	.00

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

203,916.12 240,734.66



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance					65,917.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					321,580.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					240,734.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					146,763.15	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

28 - Technology Fund

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

PRC Revenue		2004 Value	2005 Value
1900	Other Revenue from Local Sources	1,250.00	0.00
3281	State Technology Aid	0.00	1,474.32
4650	Federal Miscellaneous Grants from OPI	637.64	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,887.64</u>	<u>1,474.32</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	1,500.00	.00
	6XX Supplies and Materials	551.95	133.93
23XX	Support Services - General Administration		
	3XX Purchased Professional and Technical Services	0.00	239.88
	6XX Supplies and Materials	0.00	1100.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>2,051.95</u>	<u>1,474.60</u>

Schedule of Changes Worksheet

Beginning Fund Balance				82.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,474.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,474.60	(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)				82.66	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
3445 State Combined Fund School Block Grant	3,529.22	3,556.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,529.22	3,556.04

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	729.56
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	0.00	300.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	400.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	800.00
3XX Purchased Professional and Technical Services	0.00	544.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	200.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	255.43
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	100.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	200.00
912 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,228.99



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

29 - Flexibility Fund

Schedule of Changes Worksheet

Beginning Fund Balance						5,058.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,556.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,228.99	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,385.13	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

60 - Building Fund

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

PRC Revenue	2004 Value	2005 Value
1900 Other Revenue from Local Sources	150.00	200.00
4100 Federal Miscellaneous Grants - Direct from Feds	0.00	8,018.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>150.00</u>	<u>8,218.65</u>

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

PRC Program Function Object	2004 Value	2005 Value
515 Miscellaneous Direct Federal Grant		
410 Miscellaneous Federal Grants Direct from Feds		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	4488.65
7XX Property and Equipment Acquisition	0.00	3530.00
515 Subtotal	<u>0.00</u>	<u>8,018.65</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>8,018.65</u>

Schedule of Changes Worksheet

Beginning Fund Balance	168.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,218.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,018.65	(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)	368.62	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

61 - Building Reserve Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	88.14	0.00
1111	District Levy - Real Property	9,460.81	9,754.65
1112	District Levy - Personal Property	160.71	63.93
1114	District Levy - Pers Prop/Mobile Homes	143.70	80.75
1190	Penalties and Interest on Taxes	15.14	50.09
3440	State HB20/SB417 Prop Tax Reimb	0.00	78.30

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,868.50	10,027.72
--	--	----------	-----------

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	36032.85

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	36,032.85
--	--	------	-----------

Schedule of Changes Worksheet

Beginning Fund Balance					30,044.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,027.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					36,032.85	(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)					4,039.85	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2004 Value	2005 Value
1700 Student Extracurricular Activity Receipts	0.00	1,780.88
1XXX Revenues from Student Activities	1,452.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,452.94	1,780.88

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

PRC Program Function Object	2004 Value	2005 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	5,795.43	2,040.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,795.43	2,040.31

Schedule of Changes Worksheet

Beginning Fund Balance	806.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,780.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,040.31	(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)	547.40	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

Fund	Account	Description	2004 Value	2005 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	0.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	18,297.15	17,877.21
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	107,683.06	286,528.98
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	14,976.00
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

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,649.35
b. Related Services Block Grant Entitlement	2,549.39
c. Total Entitlements Subject to Reversion	10,198.74

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)]	13,564.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	15,799.48
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

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	13,724.48	0.00	0.00	0.00	
280	1XXX	2XX	1,325.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	750.00	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	0.00	0.00	0.00	0.00	
Totals			15,799.48	0.00	0.00	0.00	15,799.48



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

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 FY05.*



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	0.00	16,111.03	0.00	16,111.03
Buildings	0.00	999,792.20	0.00	999,792.20
Machinery And Equipment	0.00	244,462.88	0.00	244,462.88
Totals at historical cost	0.00	1,260,366.11	0.00	1,260,366.11
Governmental activities, capital assets, net	0.00	1,260,366.11	0.00	1,260,366.11

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

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

Depreciation by Function for FY2005	Governmental Activities	Business-Type Activities
Instruction (1XXX)	475,473.43	0.00
School Administration (24XX)	1,712.18	0.00
Operations and Maintenance (26XX)	3,424.07	0.00
Transportation (27XX)	71,379.58	0.00
Food Service (31XX)	2,547.46	0.00
Unallocated	157,012.34	0.00
Total Depreciation for FY2005	711,549.06	0.00



Trustees' Financial Summary

FY2004-05

Submit ID: 0026-31984539

02 Big Horn County

0026 Wyola Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
Governmental Activities *							
Capital Leases	0.00	63,500.00	63,500.00	0.00	0.00	0.00	0.00
Compensated Absences	286,432.00	0.00	0.00	273,096.40	13,335.60	0.00	13,335.60
Total Governmental Activity							
Long-Term Liabilities	286,432.00	63,500.00	63,500.00	273,096.40	13,335.60	0.00	13,335.60

* 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.