



Trustees' Financial Summary

FY2002-03

Submit ID: 0026-128935190000

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: United Software Technology

For FY03 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
020	Johnson O'Malley (JOM)	FEDERAL	1076-0096	15.130
021	GEAR UP	FEDERAL	2002-2003	84.334
024	Reading Excellence	FEDERAL	0200263302	84.338
026	School to Work	FEDERAL	2002-2003	17.249
027	Title I, Part A, Improving Basic Programs	FEDERAL	0200263103	84.010A
028	IDEA, Part B, Children w/Disabilities	FEDERAL	2002-2003	84.027
029	21st Century Comm Learning	FEDERAL	2002-2003	84.287
030	Miscellaneous Direct Federal Grant	FEDERAL	S358A021736	unknown
031	Miscellaneous Direct Federal Grant	FEDERAL	S060A020700	unknown
032	Misc Federal Grant from other State Agency	FEDERAL	2002-2003	unknown
035	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0200261403	84.367
036	Title IV, Part A, Safe & Drug-Free	FEDERAL	0200261603	84.186A
037	Title I, Part A, Accountability	FEDERAL	0200263203	84.348A
038	Title V, Part A, Innovative Programs	FEDERAL	0200263903	84.298
039	IDEA, Part B, Children w/Disabilities	FEDERAL	2002-2003	84.027

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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)	1,679.85	16,886.89	21,577.42	3,885.67
02	Taxes Receivable - Real and Personal (120-149)	2,933.10	522.22	211.76	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			69,200.00	
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	4,612.95	17,409.11	90,989.18	3,885.67
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,933.10	522.22	211.76	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,933.10	522.22	211.76	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,679.85	16,886.89	90,777.42	3,885.67
52	TOTAL FUND BALANCE/EQUITY	1,679.85	16,886.89	90,777.42	3,885.67
53	TOTAL LIABILITIES AND FUND BALANCE	4,612.95	17,409.11	90,989.18	3,885.67

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	144.45	26,660.59	-61,682.94	2,704.33
02	Taxes Receivable - Real and Personal (120-149)	4.20			17.70
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			78,158.10	
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	26,660.59	16,475.16	2,722.03
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			16,475.16	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4.20			17.70
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4.20		16,475.16	17.70
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	144.45	26,660.59		2,704.33
52	TOTAL FUND BALANCE/EQUITY	144.45	26,660.59		2,704.33
53	TOTAL LIABILITIES AND FUND BALANCE	148.65	26,660.59	16,475.16	2,722.03

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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)			4,130.02	
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			4,130.02	
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)			4,130.02	
52	TOTAL FUND BALANCE/EQUITY			4,130.02	
53	TOTAL LIABILITIES AND FUND BALANCE			4,130.02	

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			44,975.90	
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			44,975.90	
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)			-24,224.10	
52	TOTAL FUND BALANCE/EQUITY			-24,224.10	
53	TOTAL LIABILITIES AND FUND BALANCE			44,975.90	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	247.25	1,528.86		
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	247.25	1,528.86		
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)	247.25	1,528.86		
52	TOTAL FUND BALANCE/EQUITY	247.25	1,528.86		
53	TOTAL LIABILITIES AND FUND BALANCE	247.25	1,528.86		

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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)	18.62	20,176.48		
02	Taxes Receivable - Real and Personal (120-149)		305.97		
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	18.62	20,482.45		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		305.97		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		305.97		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	18.62	20,176.48		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	18.62	20,176.48		
53	TOTAL LIABILITIES AND FUND BALANCE	18.62	20,482.45		

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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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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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)			5,149.32	
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			5,149.32	
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)			5,149.32	
52	TOTAL FUND BALANCE/EQUITY			5,149.32	
53	TOTAL LIABILITIES AND FUND BALANCE			5,149.32	

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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,721.16	47,812.10		
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	9,721.16	47,812.10		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	9,721.16	47,812.10		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	9,721.16	47,812.10		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	9,721.16	47,812.10		



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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				

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)			16,111.03	
11	Buildings and Building Improvements (331 & 332)			670,960.00	
12	Machinery and Equipment (341 & 342)			55,595.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				
15	Amounts to be Provided (404-406)				11,926.87
20	TOTAL ASSETS AND OTHER DEBITS			742,666.03	11,926.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				11,926.87
35	TOTAL LIABILITIES				11,926.87
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			742,666.03	
52	TOTAL FUND BALANCE/EQUITY			742,666.03	
53	TOTAL LIABILITIES AND FUND BALANCE			742,666.03	11,926.87



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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	44,006.88	54,922.66
1112	District Levy - Personal Property	1,564.74	577.65
1190	Penalties and Interest on Taxes	270.69	108.45
1900	Other Revenue from Local Sources	392.12	4,040.97
3110	Direct State Aid	99,151.48	97,533.16
3115	State Spec Ed Allowable Cost Pymt to Districts	9,845.71	8,862.88
3120	State Guaranteed Tax Base Aid	28,184.13	30,922.38
3440	State HB20/SB417 Prop Tax Reimb	940.62	948.86
3444	State School Block Grant	13,217.15	12,881.14
6100	Material Prior Period Revenue Adjustments	3,527.26	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>201,100.78</u>	<u>210,798.15</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	124,374.70	132,351.57
2XX	Personal Services - Employee Benefits	9,510.36	13,621.50
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	21,488.76	24,123.68
2XX	Personal Services - Employee Benefits	2,890.16	2,400.00
3XX	Purchased Professional and Technical Services	21,702.58	15,886.68
5XX	Other Purchased Services	276.25	0.00
6XX	Supplies and Materials	700.20	0.00
27XX	Student Transportation Services		
6XX	Supplies and Materials	206.44	0.00
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	14,558.38	6,609.52
2XX	Personal Services - Employee Benefits	1,900.00	700.00
5XX	Other Purchased Services	401.80	3,728.75
6XX	Supplies and Materials	23.20	0.00

910 Budget Amendment

1XX	Regular Education Programs - Elementary/Secondary		
52XX	Capital Leases or Long Term Notes with Board of Investm		
840	Principal On Debt	6,837.13	0.00



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01 - General Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	204,869.96	199,421.70
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Schedule of Changes Worksheet

Beginning Fund Balance		-9,696.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		210,798.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		199,421.70	(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)		1,679.85	(5)



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10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	7,093.94	110.38
1112	District Levy - Personal Property	307.43	49.17
1190	Penalties and Interest on Taxes	86.24	16.39
1900	Other Revenue from Local Sources	270.24	42.50
2220	County On-Schedule Trans Reimb	9,853.20	8,952.89
3210	State On-Schedule Trans Reimb	9,853.20	10,419.31
3440	State HB20/SB417 Prop Tax Reimb	147.30	0.00
3444	State School Block Grant	2,685.03	2,616.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>30,296.58</u>	<u>22,207.41</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	8,695.20	8,078.17
2XX	Personal Services - Employee Benefits	1,000.00	1,900.00
4XX	Purchased Property Services	1,126.60	3,856.29
6XX	Supplies and Materials	7,630.21	14,385.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>18,452.01</u>	<u>28,219.86</u>



Trustees' Financial Summary

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02 Big Horn County

0026 Wyola Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						22,899.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,207.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						28,219.86	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						16,886.89	(5)



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0026 Wyola Elem

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	5,446.86	5,420.62
1112	District Levy - Personal Property	274.43	67.87
1190	Penalties and Interest on Taxes	29.47	13.30
3440	State HB20/SB417 Prop Tax Reimb	115.74	93.34
3444	State School Block Grant	3,547.70	3,457.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,414.20</u>	<u>9,052.64</u>

Schedule of Changes Worksheet

Beginning Fund Balance				81,724.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9,052.64	(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)				90,777.42	(5)



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0026 Wyola Elem

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1611	National School Lunch Program	2,283.80	3,407.50
4550	Federal Child Nutrition	21,551.28	27,473.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,835.08	30,881.06

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	12,810.50	2,124.61
	2XX Personal Services - Employee Benefits	1,800.00	200.00
	5XX Other Purchased Services	344.68	0.00
	6XX Supplies and Materials	14,385.94	20,218.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		29,341.12	22,543.07

Schedule of Changes Worksheet

Beginning Fund Balance						-4,452.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						30,881.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,543.07	(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)						3,885.67	(5)



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0026 Wyola Elem

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
2240 County Retirement Distribution	60,000.00	65,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,000.00	65,000.00

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	28,080.55	21,396.99
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,254.23	3,848.88
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,305.84	5,847.80
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,906.45	8,353.34
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,548.52	1,288.85
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,592.69	1,054.53
410 Miscellaneous Federal Grants Direct from Feds		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	3,178.03
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1,372.51
456 IDEA, Part B, Children with Disabilities		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	3,240.25
465 Federal Miscellaneous Grants from OPI		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	7,029.86
471 GEAR UP		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	830.16



Trustees' Financial Summary

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14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
471 GEAR UP		
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,173.88	2,793.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>55,862.16</u>	<u>60,234.83</u>

Schedule of Changes Worksheet

Beginning Fund Balance	21,895.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,234.83	(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)	26,660.59	(5)



Trustees' Financial Summary

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02 Big Horn County

0026 Wyola Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
020 Johnson O'Malley (JOM)	
4700 Federal Miscellaneous Grants from other State Agencies	3,982.00
021 GEAR UP	
4710 GEAR UP	11,188.86
024 Reading Excellence	
4650 Federal Miscellaneous Grants from OPI	113,527.41
026 School to Work	
4700 Federal Miscellaneous Grants from other State Agencies	7,070.90
027 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	23,870.00
028 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	10,246.00
029 21st Century Comm Learning	
4350 Title V, Part A, Innovative Programs	38,147.20
030 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	10,543.00
031 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	11,406.00
032 Misc Federal Grant from other State Agency	
4700 Federal Miscellaneous Grants from other State Agencies	18,145.04
035 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	8,405.00
036 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	929.00
037 Title I, Part A, Accountability	
4210 Title I, Part A, Accountability	1,574.13
038 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	910.00
039 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	11,363.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	271,307.54

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

PRC Program Function Object	2003 Value
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Trustees' Financial Summary

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0026 Wyola Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
020 Johnson O'Malley (JOM)	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	1,466.88
2XX Personal Services - Employee Benefits	300.00
6XX Supplies and Materials	2,215.12
	3,982.00
020 Subtotal	3,982.00
021 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	5,203.20
6XX Supplies and Materials	5,985.66
	11,188.86
021 Subtotal	11,188.86
024 Reading Excellence	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	44,061.20
3XX Purchased Professional and Technical Services	22,417.60
5XX Other Purchased Services	6,635.59
6XX Supplies and Materials	40,413.02
	113,527.41
024 Subtotal	113,527.41
026 School to Work	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	7,070.90
027 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	8,602.48
6XX Supplies and Materials	15,267.52
	23,870.00
027 Subtotal	23,870.00



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
028 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	8,946.00
6XX Supplies and Materials	1,300.00
	10,246.00
028 Subtotal	10,246.00
029 21st Century Comm Learning	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	600.00
5XX Other Purchased Services	4,946.76
6XX Supplies and Materials	32,600.44
	38,147.20
029 Subtotal	38,147.20
030 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	10,213.00
6XX Supplies and Materials	330.00
	10,543.00
030 Subtotal	10,543.00
031 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	9,706.00
6XX Supplies and Materials	1,700.00
	11,406.00
031 Subtotal	11,406.00
032 Misc Federal Grant from other State Agency	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	18,145.04



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15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2003 Value
035	Title II, Part A, Teacher/Principal Train/Recruit			
430	Title II, Part A, Teacher & Principal Training & Recruiting			
	1XXX	Instruction		
	6XX	Supplies and Materials		8,405.00
036	Title IV, Part A, Safe & Drug-Free			
433	Title IV, Part A, Safe & Drug-Free Schools & Communitie			
	1XXX	Instruction		
	6XX	Supplies and Materials		929.00
037	Title I, Part A, Accountability			
421	Title I, Part A, Accountability			
	1XXX	Instruction		
	6XX	Supplies and Materials		1,574.13
038	Title V, Part A, Innovative Programs			
435	Title V, Part A, Innovative Programs			
	1XXX	Instruction		
	6XX	Supplies and Materials		910.00
039	IDEA, Part B, Children w/Disabilities			
456	IDEA, Part B, Children with Disabilities			
	1XXX	Instruction		
	1XX	Personal Services - Salaries		11,363.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				
				0.00
				<u>271,307.54</u>



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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					271,307.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					271,307.54	(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
020 Johnson O'Malley (JOM)	3,982.00	3982.00	.00
021 GEAR UP	11,188.86	11188.86	.00
024 Reading Excellence	113,527.41	113527.41	.00
026 School to Work	7,070.90	7070.90	.00
027 Title I, Part A, Improving Basic Programs	23,870.00	23870.00	.00
028 IDEA, Part B, Children w/Disabilities	10,246.00	10246.00	.00
029 21st Century Comm Learning	38,147.20	38147.20	.00
030 Miscellaneous Direct Federal Grant	10,543.00	10543.00	.00
031 Miscellaneous Direct Federal Grant	11,406.00	11406.00	.00
032 Misc Federal Grant from other State Agency	18,145.04	18145.04	.00
035 Title II, Part A, Teacher/Principal Train/Recruit	8,405.00	8405.00	.00
036 Title IV, Part A, Safe & Drug-Free	929.00	929.00	.00
037 Title I, Part A, Accountability	1,574.13	1574.13	.00
038 Title V, Part A, Innovative Programs	910.00	910.00	.00
039 IDEA, Part B, Children w/Disabilities	11,363.00	11363.00	.00
Total	<u>271,307.54</u>	<u>271,307.54</u>	<u>.00</u>



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17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	5.60	0.07
1112 District Levy - Personal Property	1.00	0.00
1190 Penalties and Interest on Taxes	1.87	0.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8.47	0.09

Schedule of Changes Worksheet

Beginning Fund Balance	2,704.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.09	(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)	2,704.33	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1900 Other Revenue from Local Sources	0.00	1,900.00
1910 Rentals	252.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>252.00</u>	<u>1,900.00</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	546.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>546.00</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance					2,230.02	(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)					4,130.02	(5)



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26 - Impact Aid Fund

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

PRC Revenue		2002 Value	2003 Value
1900	Other Revenue from Local Sources	3,488.04	148.20
4820	Federal Impact Aid - Title VIII	234,383.07	242,406.62
6100	Material Prior Period Revenue Adjustments	6,837.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>244,708.24</u>	<u>242,554.82</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	10,163.55	1,277.75
2XX	Personal Services - Employee Benefits	3,342.74	3,388.38
6XX	Supplies and Materials	645.42	6,365.18
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	5,050.00	4,450.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	2,399.46	0.00
3XX	Purchased Professional and Technical Services	3,723.00	14,626.24
5XX	Other Purchased Services	6,185.12	2,645.86
6XX	Supplies and Materials	597.77	505.09
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	35,408.33	36,652.38
2XX	Personal Services - Employee Benefits	3,922.81	854.26
5XX	Other Purchased Services	805.18	1,339.36
6XX	Supplies and Materials	2,640.71	5,393.94
7XX	Property and Equipment Acquisition	4,879.72	3,915.99
810	Dues and Fees	2,131.27	790.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	38,767.72	45,993.89
2XX	Personal Services - Employee Benefits	4,475.00	5,121.01
4XX	Purchased Property Services	21,542.08	27,302.24
5XX	Other Purchased Services	10,524.00	12,853.00
6XX	Supplies and Materials	16,360.26	27,800.16
52XX	Capital Leases or Long Term Notes with Board of Investm		
830	Special Assessments	0.00	1,986.16
910	Food Services		
31XX	Food Services		
1XX	Personal Services - Salaries	16,241.68	15,385.02
2XX	Personal Services - Employee Benefits	2,500.00	1,974.62



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26 - Impact Aid Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
5XX Other Purchased Services	154.00	0.00
6XX Supplies and Materials	4,736.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	197,196.37	220,620.53

Schedule of Changes Worksheet

Beginning Fund Balance	-46,158.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	242,554.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	220,620.53	(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)	-24,224.10	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	1,528.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	1,528.86

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,528.86	(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)	1,528.86	(5)



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60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1900 Other Revenue from Local Sources	22,700.70	318.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>22,700.70</u>	<u>318.62</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,792.51	6,362.49
2XX Personal Services - Employee Benefits	0.00	450.00
6XX Supplies and Materials	12,540.99	854.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>15,333.50</u>	<u>7,667.20</u>

Schedule of Changes Worksheet

Beginning Fund Balance					7,367.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					318.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,667.20	(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)					18.62	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	9,476.44	9,727.84
1112 District Levy - Personal Property	186.61	111.02
1190 Penalties and Interest on Taxes	14.45	17.21
3440 State HB20/SB417 Prop Tax Reimb	208.12	167.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,885.62	10,023.97

Schedule of Changes Worksheet

Beginning Fund Balance	10,152.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,023.97	(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)	20,176.48	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	3,794.82	0.00
1XXX Revenues from Student Activities	0.00	12,470.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,794.82	12,470.20

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	3,365.72	10,542.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,365.72	10,542.19

Schedule of Changes Worksheet

Beginning Fund Balance		3,221.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		12,470.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		10,542.19 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,149.32 (5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	21,375.33	21,094.54
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,167.94
b. Related Services Block Grant Entitlement	2055.81
c. Total Entitlements Subject to Reversion	8,223.75

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)]	10,937.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	11,038.27
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
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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.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	6,609.52	0.00	0.00	0.00	
280	1XXX	2XX	700.00	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	3,728.75	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			11,038.27	0.00	0.00	0.00	11,038.27



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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 FY03.*