



# Trustees' Financial Summary

**FY2010-11**

**Submit ID: 0026-50711519**

**02 Big Horn County**

**0026 Wyola Elem**

**Due Dates:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

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

## Certification

**Business Manager/Clerk:** Dick Reich **Phone #:** (406) 343-2722

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Lois C. Howe

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Sandy Watts

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Black Mountain

For FY11 did the district employ a certified special education director? No

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

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



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
113	Title III Part A English Language Acquisition	FEDERAL	Consortium	84.365A
115	Foundation For Community Vitality	LOCAL	Library	
116	ARRA - IDEA Preschool	FEDERAL	002 0026 9510	84.392
201	21st Century Community Learning	FEDERAL	002 0026 1711	84.287
203	Title I, Part A, Improvement Grants	FEDERAL	002 0026 3711	84.010
204	Title I, Part A, Improving Basic Programs	FEDERAL	002 0026 3211	84.010A
205	IDEA Part B	FEDERAL	002 0026 7711	84.027
206	Title VII, Indian Education	FEDERAL	S060A100700	84.060
208	Title III Part A English Language Acquisition	FEDERAL	Consortium	84.365A
209	IDEA Preschool	FEDERAL	002 0026 7911	84.173A
808	Westmoreland Resources, Inc.	LOCAL	Community Library	



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FY2010-11

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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	46,616.68	6,471.43	134,944.52	6,512.00
02	Taxes Receivable - Real and Personal (120-149)	2,958.42	1,695.82	883.45	
03	Taxes Receivable - Protested (150-159)	10,342.67	5,842.44	3,277.60	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		5,377.50		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	59,917.77	19,387.19	139,105.57	6,512.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	13,301.09	7,538.26	4,161.05	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	13,301.09	7,538.26	4,161.05	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	46,616.68	11,848.93	134,944.52	6,512.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	46,616.68	11,848.93	134,944.52	6,512.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	59,917.77	19,387.19	139,105.57	6,512.00



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FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		71,164.68	-43,419.70	4,252.95
02	Taxes Receivable - Real and Personal (120-149)	4.14			31.21
03	Taxes Receivable - Protested (150-159)				119.20
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			67,675.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4.14	71,164.68	24,255.30	4,403.36
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4.14			150.41
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	4.14			150.41
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		71,164.68	24,255.30	4,252.95
52	<b>TOTAL FUND BALANCE/EQUITY</b>		71,164.68	24,255.30	4,252.95
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4.14	71,164.68	24,255.30	4,403.36



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FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			175.00	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			175.00	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			175.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			175.00	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			175.00	



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FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			200,691.15	75,000.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			200,691.15	75,000.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			200,691.15	75,000.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>			200,691.15	75,000.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			200,691.15	75,000.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		120.48		
02	Taxes Receivable - Real and Personal (120-149)		75.46		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		195.94		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		75.46		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		75.46		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		120.48		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		120.48		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		195.94		





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02 Big Horn County  
0026 Wyola Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2010-11

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02 Big Horn County  
0026 Wyola Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,250.91	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			2,250.91	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			2,250.91	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,250.91	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,250.91	



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FY2010-11

Submit ID: 0026-50711519

02 Big Horn County

0026 Wyola Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,234.62	16,487.85		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10,234.62	16,487.85		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	10,234.62	16,487.85		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	10,234.62	16,487.85		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,234.62	16,487.85		



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County

0026 Wyola Elem

## Balance Sheet

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



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FY2010-11

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0026 Wyola Elem

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

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	54,387.88	68,080.79
1112 District Levy - Personal Property	962.53	572.56
1190 Penalties and Interest on Taxes	189.65	241.32
1510 Interest Earnings	0.00	146.85
3110 Direct State Aid	197,162.19	215,963.44
3111 Quality Educator	31,694.60	26,918.66
3113 Indian Education For All	1,530.00	1,897.20
3114 American Indian Achievement Gap	13,800.00	17,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	20,580.51	23,215.03
3120 State Guaranteed Tax Base Aid	105,888.12	156,918.90
3444 State School Block Grant	13,759.39	13,863.96
3730 HB645 State Special Education Allowable Costs	634.27	789.95
7800 ARRA - State Fiscal Stabilization Fund	13,899.50	24,368.77
7810 Education Jobs Fund	0.00	20,369.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>454,488.64</b>	<b>570,746.70</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	200,890.36	235,671.69
2XX Personal Services - Employee Benefits	17,340.00	19,200.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	87,081.51	90,475.75
2XX Personal Services - Employee Benefits	4,120.00	4,220.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	95,978.62	103,691.73
2XX Personal Services - Employee Benefits	400.00	7,200.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	19,605.91	19,737.50
2XX Personal Services - Employee Benefits	1,460.00	2,400.00
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
1XX Personal Services - Salaries	500.00	0.00
<b>780 ARRA - State Fiscal Stabilization Fund</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	13,899.50	24,368.77
<b>781 Education Jobs Fund</b>		



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County

0026 Wyola Elem

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

01 - General Fund

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

PRC	Program	Function	Object	2010 Value	2011 Value
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	20,369.27
	<b>8XX Community Services Programs</b>				
		<b>33XX Community Services</b>			
			1XX Personal Services - Salaries	0.00	10,417.57
			2XX Personal Services - Employee Benefits	0.00	1,121.25
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	33,023.39	32,364.10
			2XX Personal Services - Employee Benefits	2,300.00	2,400.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				476,599.29	573,637.63

### Schedule Of Changes Worksheet

Beginning Fund Balance					49,507.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					570,746.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					573,637.63	(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)					46,616.68	(5)





# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

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

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	37,345.16	41,583.68
1112 District Levy - Personal Property	463.52	372.41
1190 Penalties and Interest on Taxes	122.94	146.97
1510 Interest Earnings	0.00	195.38
2220 County On-Schedule Trans Reimb	10,755.00	10,755.00
3210 State On-Schedule Trans Reimb	10,755.00	10,755.00
3444 State School Block Grant	1,397.58	1,408.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>60,839.20</b>	<b>65,216.64</b>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	51,499.11	65,944.00
2XX Personal Services - Employee Benefits	3,250.00	3,900.00
4XX Purchased Property Services	1,978.38	0.00
5XX Other Purchased Services	230.00	898.00
6XX Supplies and Materials	6,182.91	4,258.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>63,140.40</b>	<b>75,000.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		21,632.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		65,216.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		75,000.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		11,848.93	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County

0026 Wyola Elem

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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	18,495.28	19,283.67
1112 District Levy - Personal Property	317.07	180.36
1190 Penalties and Interest on Taxes	72.48	79.05
1510 Interest Earnings	0.00	53.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	18,884.83	19,596.46

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	115,348.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,596.46	(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)
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)	134,944.52	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

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

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

PRC Revenue	2010 Value	2011 Value
1611 National School Lunch Program	0.00	3,594.87
1621 Lunch Sales	9,904.79	0.00
1900 Other Revenue from Local Sources	0.00	6.39
3220 State Food Services Match	106.22	0.00
4550 Federal Child Nutrition	51,969.70	70,779.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	61,980.71	74,381.10

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	679.88	73.90
5XX Other Purchased Services	3,467.35	1,160.11
6XX Supplies and Materials	57,347.40	67,729.61
810 Dues and Fees	85.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	61,579.63	68,963.62

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,094.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,381.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	68,963.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	6,512.00	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

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

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

PRC Revenue	2010 Value	2011 Value
2240 County Retirement Distribution	123,374.58	85,170.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	123,374.58	85,170.68

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	37,660.73	50,021.54
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	14,140.07	14,429.24
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	16,211.49	17,105.79
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	7,940.26	10,465.58
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,735.09	3,132.42
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	481.37	813.36
<b>780 ARRA - State Fiscal Stabilization Fund</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	3,867.42
<b>781 Education Jobs Fund</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	3,232.69
<b>810 Community Recreation</b>		
<b>33XX Community Services</b>		
2XX Personal Services - Employee Benefits	962.76	0.00
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
2XX Personal Services - Employee Benefits	0.00	1,653.31
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	5,388.91	6,363.97



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County

0026 Wyola Elem

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

### 14 - Retirement Fund

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

86,520.68

111,085.32

### Schedule Of Changes Worksheet

Beginning Fund Balance						97,079.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						85,170.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						111,085.32	(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)						71,164.68	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2011 Value
<b>113 Title III Part A English Language Acquisition</b>	
1900 Other Revenue from Local Sources	5,795.00
<b>115 Foundation For Community Vitality</b>	
1920 Contributions/Donations from Private Sources	14,365.00
<b>116 ARRA - IDEA Preschool</b>	
7510 ARRA - IDEA Preschool	950.00
<b>201 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	50,000.00
<b>203 Title I, Part A, Improvement Grants</b>	
4220 Title I, Part A, Improvement Grants	8,672.00
<b>204 Title I, Part A, Improving Basic Programs</b>	
4940 Schoolwide Program	69,553.00
<b>205 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	40,851.00
<b>206 Title VII, Indian Education</b>	
4130 Title VII Indian Education	19,568.00
<b>208 Title III Part A English Language Acquisition</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	7,575.00
<b>209 IDEA Preschool</b>	
4570 IDEA Preschool	533.00
<b>808 Westmoreland Resources, Inc.</b>	
1920 Contributions/Donations from Private Sources	575.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	218,437.00

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

PRC Program Function Object	2011 Value
<b>115 Foundation For Community Vitality</b>	
<b>810 Community Recreation</b>	
<b>33XX Community Services</b>	
1XX Personal Services - Salaries	5,609.06
2XX Personal Services - Employee Benefits	1,542.82
6XX Supplies and Materials	162.74
<b>115 Subtotal</b>	7,314.62
<b>116 ARRA - IDEA Preschool</b>	
<b>751 ARRA - IDEA Preschool</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	950.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County

0026 Wyola Elem

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
<b>116 ARRA - IDEA Preschool</b>	
<b>751 ARRA - IDEA Preschool</b>	
<b>201 21st Century Community Learning</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	35,487.96
2XX Personal Services - Employee Benefits	5,124.48
3XX Purchased Professional and Technical Services	1,300.00
5XX Other Purchased Services	2,629.60
6XX Supplies and Materials	5,457.96
	50,000.00
<b>201 Subtotal</b>	
<b>203 Title I, Part A, Improvement Grants</b>	
<b>422 Title I, Part A, Improvement Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	7,211.93
2XX Personal Services - Employee Benefits	1,460.07
	8,672.00
<b>203 Subtotal</b>	
<b>204 Title I, Part A, Improving Basic Programs</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	31,754.78
2XX Personal Services - Employee Benefits	6,155.95
3XX Purchased Professional and Technical Services	9,679.91
5XX Other Purchased Services	3,268.00
6XX Supplies and Materials	4,643.32
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	11,632.61
2XX Personal Services - Employee Benefits	2,418.43
	69,553.00
<b>204 Subtotal</b>	
<b>205 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	18,640.28
2XX Personal Services - Employee Benefits	3,048.49
3XX Purchased Professional and Technical Services	17,169.59
6XX Supplies and Materials	1,992.64
	40,851.00
<b>205 Subtotal</b>	
<b>206 Title VII, Indian Education</b>	
<b>413 Title VII Indian Education</b>	
<b>1XXX Instruction</b>	



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

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

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2011 Value
206	Title VII, Indian Education			
	413 Title VII Indian Education			
		1XXX Instruction		
			1XX Personal Services - Salaries	15,751.73
			2XX Personal Services - Employee Benefits	3,816.27
			<b>206 Subtotal</b>	<b>19,568.00</b>
208	Title III Part A English Language Acquisition			
	432 Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX Instruction		
			1XX Personal Services - Salaries	4,631.55
			6XX Supplies and Materials	2,943.45
			<b>208 Subtotal</b>	<b>7,575.00</b>
209	IDEA Preschool			
	457 IDEA Preschool			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	533.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>205,016.62</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	10,834.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	218,437.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	205,016.62	(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)	24,255.30	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
113 Title III Part A English Language Acquisition	5,795.00	0.00	5,795.00





# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County

0026 Wyola Elem

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 Foundation For Community Vitality	14,365.00	7,314.62	7,050.38
116 ARRA - IDEA Preschool	950.00	950.00	0.00
201 21st Century Community Learning	50,000.00	50,000.00	0.00
203 Title I, Part A, Improvement Grants	8,672.00	8,672.00	0.00
204 Title I, Part A, Improving Basic Programs	69,553.00	69,553.00	0.00
205 IDEA Part B	40,851.00	40,851.00	0.00
206 Title VII, Indian Education	19,568.00	19,568.00	0.00
208 Title III Part A English Language Acquisition	7,575.00	7,575.00	0.00
209 IDEA Preschool	533.00	533.00	0.00
808 Westmoreland Resources, Inc.	575.00	0.00	575.00
<b>Total</b>	<b>218,437.00</b>	<b>205,016.62</b>	<b>13,420.38</b>



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County

0026 Wyola Elem

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

### 17 - Adult Education Fund

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	742.99	791.01
1112 District Levy - Personal Property	11.65	7.35
1190 Penalties and Interest on Taxes	2.18	2.96
1510 Interest Earnings	0.00	2.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	756.82	803.37

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	3,449.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	803.37	(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)
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)	4,252.95	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

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

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

PRC Revenue	2010 Value	2011 Value
1910 Rentals	100.00	4,063.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>100.00</u>	<u>4,063.97</u>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	2,241.06
6XX Supplies and Materials	1,380.61	1,647.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>1,380.61</u>	<u>3,888.97</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,063.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,888.97	(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)		175.00	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	617.75	577.62
1900 Other Revenue from Local Sources	12,093.60	6,881.53
4820 Federal Impact Aid - Title VIII	421,717.80	533,662.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>434,429.15</b>	<b>541,122.14</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	13,503.86	79,515.78
2XX Personal Services - Employee Benefits	6,067.69	18,854.94
3XX Purchased Professional and Technical Services	2,500.00	5,000.00
5XX Other Purchased Services	22,588.31	1,622.96
6XX Supplies and Materials	43,064.09	30,345.01
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	103,195.75	48,259.18
5XX Other Purchased Services	18,580.95	9,113.72
6XX Supplies and Materials	4,540.25	1,579.79
810 Dues and Fees	3,780.00	6,268.62
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	1,708.22	443.41
2XX Personal Services - Employee Benefits	967.55	79.87
5XX Other Purchased Services	371.00	245.00
6XX Supplies and Materials	6,501.08	2,868.71
810 Dues and Fees	644.00	0.00
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	1,787.11	8,738.05
6XX Supplies and Materials	6,353.66	8,131.11
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	8,035.15	4,092.49
2XX Personal Services - Employee Benefits	10,410.43	1,137.13
440 Bldg & Grounds Repair and Main Services	43,784.30	60,112.33
5XX Other Purchased Services	23,855.98	25,927.50
6XX Supplies and Materials	98,973.08	73,757.51
<b>27XX Student Transportation Services</b>		
6XX Supplies and Materials	0.00	17,338.23
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	9,772.50	0.00
5XX Other Purchased Services	0.00	118.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2010 Value	2011 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	0.00	2,756.20
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	4,000.00	5,125.00
			2XX Personal Services - Employee Benefits	1,797.32	923.10
			5XX Other Purchased Services	6,479.35	0.00
			6XX Supplies and Materials	14,753.73	19,187.77
	<b>8XX Community Services Programs</b>				
		<b>33XX Community Services</b>			
			1XX Personal Services - Salaries	5,369.64	0.00
			2XX Personal Services - Employee Benefits	2,962.74	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	1,463.23	7,661.59
			2XX Personal Services - Employee Benefits	657.47	1,379.98
			6XX Supplies and Materials	9,422.73	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				477,891.17	440,582.98

### Schedule Of Changes Worksheet

Beginning Fund Balance					100,151.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					541,122.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					440,582.98	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					200,691.15	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County

0026 Wyola Elem

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

### 28 - Technology Fund

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

PRC Revenue	2010 Value	2011 Value
3281 State Technology Aid	578.89	681.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	578.89	681.95

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	578.89	681.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	578.89	681.95

#### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	681.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	681.95	(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)		0.00 (5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2010 Value	2011 Value
3445 State Combined Fund School Block Grant	3,693.25	3,721.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,693.25	3,721.32

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	91.93	1,116.40
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	7,266.71	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	0.00	2,604.92
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,358.64	3,721.32

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,721.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,721.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County  
0026 Wyola Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	3.03	99.56
1190 Penalties and Interest on Taxes	1.25	0.00
1510 Interest Earnings	0.00	20.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4.28</b>	<b>120.48</b>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	4.28	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>4.28</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		120.48	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		120.48	(5)





# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County

0026 Wyola Elem

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

### 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	26,174.93	13,824.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	26,174.93	13,824.36

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	15,307.49	24,501.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	15,307.49	24,501.10

#### Schedule Of Changes Worksheet

Beginning Fund Balance	12,927.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,824.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,501.10	(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)	2,250.91	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County

0026 Wyola Elem

## Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	19,605.91	19,737.50
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	5,100.00	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	16,391.61	18,171.83
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	382,464.62	413,441.61
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,427.91	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	19,784.81	25,309.82
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County

0026 Wyola Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,005.80
b. Related Services Block Grant Entitlement	4,668.60
c. Total Entitlements Subject to Reversion	18,674.40

### 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)]	24,836.95
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	25,011.70
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

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

**Percentage of Special Ed Funding FY2013 Maximum Budget: 75%**



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County

0026 Wyola Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	19,737.50	0.00	0.00	0.00	
280	1XXX	2XX	2,400.00	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	118.00	
280	1XXX	6XX	0.00	0.00	0.00	2,756.20	
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	
<b>Totals</b>			22,137.50	0.00	0.00	2,874.20	25,011.70

*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 FY11.



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County

0026 Wyola Elem

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	16,111.03	0.00	0.00	0.00	16,111.03
Buildings	1,171,342.43	0.00	0.00	0.00	1,171,342.43
Machinery and Equipment	306,763.38	0.00	0.00	0.00	306,763.38
Totals at Historical Cost	1,494,216.84	0.00	0.00	0.00	1,494,216.84
Governmental Activities, Capital Assets, net	1,494,216.84	0.00	0.00	0.00	1,494,216.84

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

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

<b>Depreciation by Function for FY2011</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
*** Instruction (1XXX)	3,494.24	0.00	0.00
*** Operations and Maintenance (26XX)	30,415.95	0.00	0.00
*** Transportation (27XX)	8,500.00	0.00	0.00
*** Food Service (31XX)	1,798.21	0.00	0.00
Total Depreciation for FY2011	44,208.40	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2010-11

Submit ID: 0026-50711519

02 Big Horn County

0026 Wyola Elem

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
<b>Governmental Activities*</b>							
Compensated Absences	29,298.47	3,570.82	0.00	0.00	32,869.29	0.00	32,869.29
Total Governmental Activity							
Long-Term Liabilities	29,298.47	3,570.82	0.00	0.00	32,869.29	0.00	32,869.29

\* 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.