

Wiley School District Re-13 Jt

June Adopted Budget

FY 2023/24



Wiley School District RE-13 Jt  
501 Ward St  
Wiley, Co 81092

Erin Brophy  
Superintendent

Chrissy Beard  
Business Manager

19-Jun-23

Wiley School District Re-13 Jt

Adopted Budget  
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FY 2023/24

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**Wiley School District Re-13 Jt**

**Adopted Budget**

**Budget Development Assumptions**

FY 2023/24

	FY 2022/23	FY 2023/24	\$ Variance	% Variance
<b>Revenue-Based Assumptions</b>				
October FTE Pupil Count	248.5	248.5	0.0	0.00%
5-Yr Avg Funded Pupil Count	250.7	248.5	-2.2	-0.88%
Post-Negative Factor Per-Pupil Funding	\$13,348	\$14,509	1.1	8.70%
Total Program Funding less CPP	\$3,202,514	\$3,606,410	\$403,896	12.61%
Budget Stabilization Factor	(\$126,329)	(\$57,013)	\$69,316	-54.87%
Net Assessed Valuation	\$13,465,866	\$12,676,395		
Property Tax Mill Levy Components:				
General Fund	27.000	27.000		
Abatement Levy	0.228	0.228		
Bond Fund	0.000	0.000		
Mill Levy Override Fund	0.000	0.000		
Total Mill Levy	<u>27.228</u>	<u>27.228</u>		

<b>Expenditure-Based Assumptions</b>				
District Contribution Family Insurance Premium				
Employer PERA Contribution	21.40%	21.40%		
Medicare Employer Contribution	1.45%	1.45%		
Colorado Minimum Wage	12.56	\$14.74		

<b>Debt-Based Assumptions</b>				
Net Assessed Valuation	\$13,465,866	\$12,676,395		
Gross Debt Capacity @ 20%	\$2,693,173	\$2,535,279		
General Obligation Principal Outstanding as of Year-End	\$0	\$0		
Remaining Debt Capacity	<u>\$2,693,173.20</u>	<u>\$2,535,279.00</u>		

Wiley School District Re-13 Jt

Adopted Budget

Appropriation Resolution

FY 2023/24

**Appropriation Resolution**

Be it resolved, by the Board of Education of Wiley School District RE-13Jt in Prowers/Bent County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2023 and ending June 30, 2024.

<b>FUND</b>	<b>APPROPRIATION AMOUNT</b>
<b>General Fund</b>	
General Fund	6,956,318
Insurance Reserve Fund	0
PreSchool Fund	146,224
<b>Special Revenue Funds</b>	
Food Service Fund	271,879
Designated Purpose Grants Fund	159,530
Pupil Activity Fund	214,511
<b>Capital Projects Funds</b>	
Capital Reserve Fund	1,292,783
<b>Trust/Custodian Funds</b>	
Activity Fund Trust	0
<b>Total Appropriation</b>	<u><u>\$9,041,245</u></u>

Wiley School District Re-13 Jt

Adopted Budget

Fund Balance Change

FY 2023/24

**Fund Balance Change Calculation Worksheet**

<b>General Fund Beginning Fund Balance</b>	\$2,936,171	
<b>General Fund Ending Fund Balance</b>	<u>\$2,845,677</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>(\$90,494)</u>
<b>Insurance Reserve Fund Beginning Fund Balance</b>	\$0	
<b>Insurance Reserve Fund Ending Fund Balance</b>	<u>\$0</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>\$0</u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
<b>Preschool Fund Beginning Fund Balance</b>	\$30,000	
<b>Preschool Fund Ending Fund Balance</b>	<u>(\$8,424)</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>(\$38,424)</u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
<b>Food Service Fund Beginning Fund Balance</b>	\$43,184	
<b>Food Service Fund Ending Fund Balance</b>	<u>\$33,456</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>(\$9,728)</u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
<b>DPGF Fund Beginning Fund Balance</b>	\$0	
<b>DPGF Fund Ending Fund Balance</b>	<u>\$43,794</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>\$43,794</u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
<b>Activity Fund Beginning Fund Balance</b>	\$106,341	
<b>Activity Fund Ending Fund Balance</b>	<u>\$108,011</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>\$1,670</u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
<b>Capital Reserve Fund Beginning Fund Balance</b>	\$902,000	
<b>Capital Reserve Fund Ending Fund Balance</b>	<u>\$100,783</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>(\$801,217)</u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		
<b>Trust Fund Beginning Fund Balance</b>	\$0	
<b>Trust Fund Ending Fund Balance</b>	<u>\$0</u>	
Revenue & Expense Budget Mismatch (Surplus/Deficit)		<u>\$0</u>
Identified Non-Recurring Uses/Expenses of Fund Balance:		
Item 1		

Wiley School District Re-13 Jt  
Adopted Budget  
Interfund Borrowing Resolution  
FY 2023/24

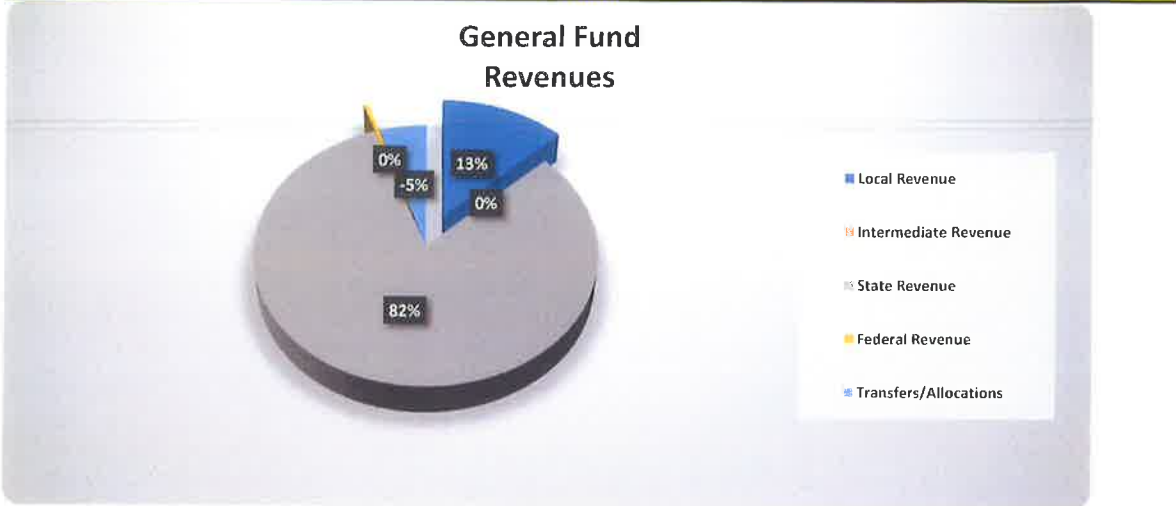
**Interfund Borrowing Resolution**

Whereas Colorado Revised Statutes (C.R.S. 22-44-113) authorizes the Board of Education to borrow unencumbered monies from one fund for use by another fund. Monies borrowed from a fund pursuant to applicable laws must be repaid to said fund when needed to meet obligations of said fund and any such loan shall be repaid no later than three (3) months after the beginning of the following budget year. In the event monies are not forthcoming from designated sources, an amount equal to the outstanding liability shall be expended from the General Fund and used to repay the loan, now, therefore, be it

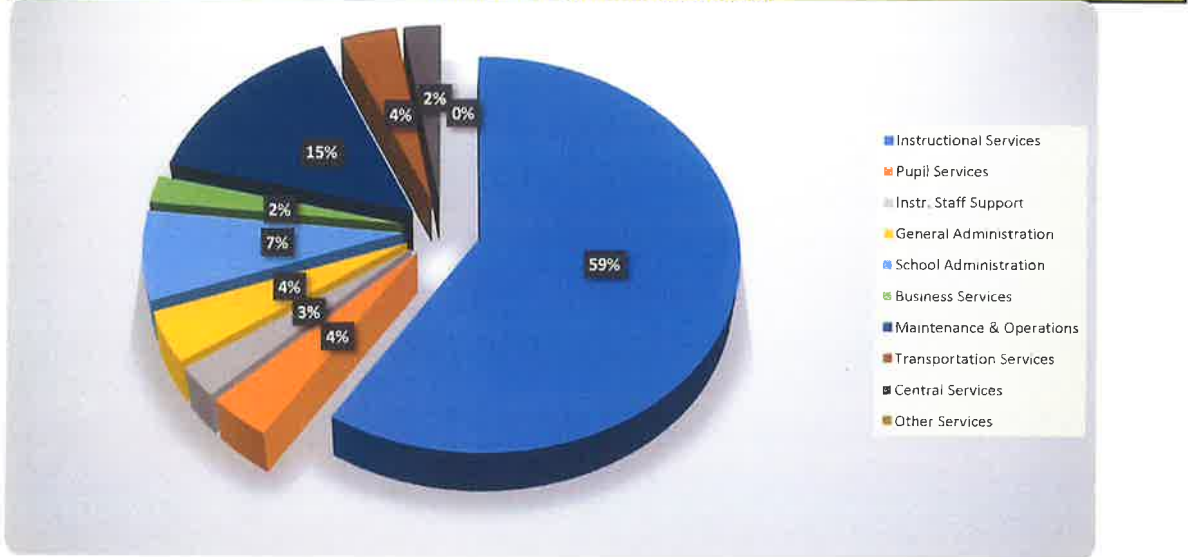
Resolved, that:  
effective July 1, 2023, Wiley School District Re-13 Jt hereby authorizes the following borrowing in accordance with applicable laws and regulations.

Fund Name	Borrowing Amount
10 General Fund	\$100,000
21 Food Service Fund	\$50,000
22 Designated Purpose Grants Fund	\$100,000

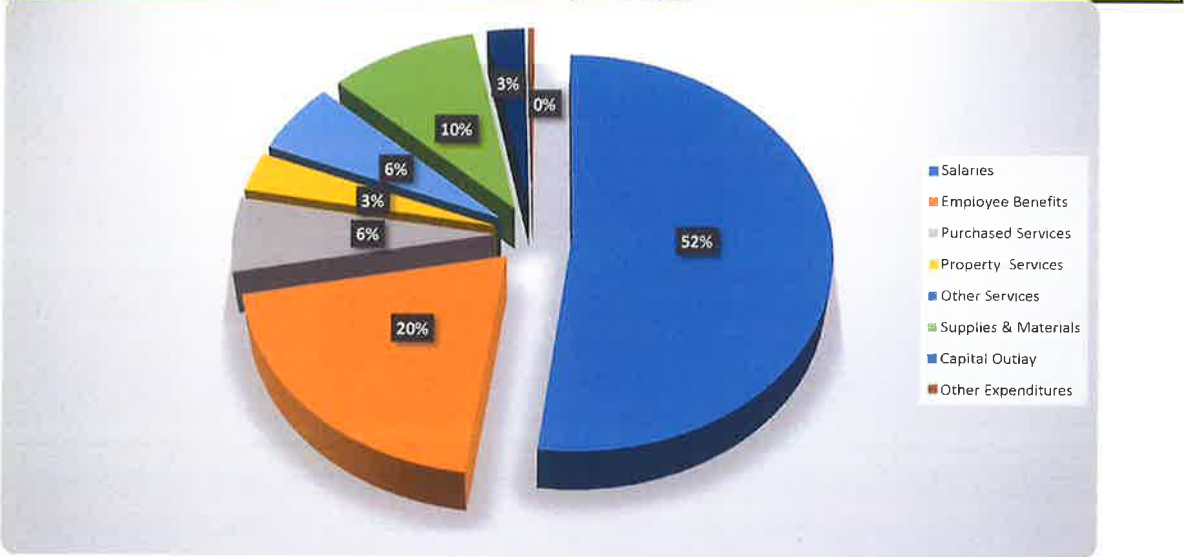
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)



Wiley School District Re-13 Jt

Adopted Budget

Individual Fund Statements

FY 2023/24

# Individual Fund Statements





**Wiley School District Re-13 Jt**

**Adopted Budget**

**General Fund**

**FY 2023/24**

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
<b>Beginning Fund Balance</b>						
Restricted - TABOR		89,000	100,000	159,359	(44,359)	115,000
All Other Fund Balance	0	2,921,176	3,114,642	2,817,826	3,345	2,821,171
<b>Total Beginning Fund Balance</b>	0	3,010,176	3,214,642	2,977,185	(41,014)	2,936,171
<b>Revenues</b>						
Local Revenue	484,004	442,754	464,801	500,444	56,648	557,092
Intermediate Revenue	0	0	0	60	0	60
State Revenue	2,653,094	2,713,214	2,982,289	3,136,122	398,823	3,534,945
Federal Revenue	39,336	29,436	0	20,000	0	20,000
Transfers/Allocations	(164,500)	(545,000)	(535,000)	(300,000)	94,200	(205,800)
<b>Total Revenues</b>	3,011,934	2,640,404	2,912,090	3,356,626	549,671	3,906,297
<b>Total Resources Available</b>	3,011,934	5,650,580	6,126,732	6,333,811	508,657	6,842,468
<b>Expenditures</b>						
Instructional Services	1,711,475	1,774,415	1,886,133	1,909,254	446,377	2,355,631
Pupil Services	52,636	56,239	50,600	60,904	87,957	148,861
Instr. Staff Support	45,884	72,695	71,604	78,000	23,911	101,911
General Administration	154,773	155,456	249,130	141,300	25,816	167,116
School Administration	85,131	143,446	168,465	187,250	105,182	292,432
Business Services	120,065	101,100	124,362	136,350	(46,834)	89,516
Maintenance & Operations	252,124	274,767	360,239	599,783	(13,216)	586,567
Transportation Services	85,131	90,853	95,316	216,238	(63,329)	152,909
Central Services	120,645	151,037	143,698	37,794	64,053	101,847
Other Services	0	0	0	0	0	0
<b>Total Expenditures</b>	2,627,864	2,820,008	3,149,547	3,366,873	629,918	3,996,791
<b>Other Financing Uses</b>						
Transfers Out	0	0	0	0	0	0
<b>Total Other Financing Uses</b>	0	0	0	0	0	0
<b>Surplus/(Deficit)</b>	384,070	(179,604)	(237,457)	(10,247)	(80,247)	(90,494) **
<b>Fund Balances</b>						
Restricted - TABOR	0	100,000	100,000	159,359	(44,359)	115,000
All Other Fund Balance	384,070	2,730,572	2,877,185	2,807,579	(76,902)	2,845,677
<b>Total Fund Balance</b>	384,070	2,830,572	2,977,185	2,966,938	(121,261)	2,960,677
<b>Total Expenditures &amp; Fund Balance</b>				6,333,811	508,657	6,957,468
<b>Total Appropriation</b>				\$6,333,811		\$6,957,468

**\*\* Deficit (Dip in Fund Balance) Represents:**  
 \$15,000.00 added to build curriculum budget  
 \$ 10,000.00 staff pride  
 (\$95,194.21-\$29,700) \$65,494.21 remaining math curriculum  
 \$ 90,494.21

**Wiley School District Re-13 Jt**

**Adopted Budget**

**General Fund Revenue**

**FY 2023/24**

	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Revised FY 22-23</b>	<b>Change</b>	<b>Proposed FY 23-24</b>
<b>Local Revenues</b>						
1110 Property Taxes	337,708	328,970	372,159	363,578	(21,315)	342,263
1120 Specific Ownership Taxes (SFA)	49,366	46,332	46,799	49,366	(7,929)	41,437
1140 Delinquent Taxes & Interest	1,871	1,554	1,571	2,500	0	2,500
1500 Earnings on Investments	19,479	7,315	5,290	10,000	84,056	94,056
19XX Other Local Revenues	75,580	58,583	38,982	75,000	1,837	76,837
<b>Total Local Revenues</b>	<b>484,004</b>	<b>442,754</b>	<b>464,801</b>	<b>500,444</b>	<b>56,648</b>	<b>557,092</b>
<b>Intermediate Revenue</b>						
Mineral Lease	0	0	0	60	0	60
Other Intermediate Revenue	0	0	0	0	0	0
<b>Total Intermediate Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>0</b>	<b>60</b>
<b>State Revenue</b>						
State Equalization	2,455,478	2,427,943	2,722,946	2,892,694	329,017	3,221,711
At-Risk Funding	0	0	0	1,500	0	1,500
3120 Career & Technical Education	18,240	10,451	17,683	17,500	0	17,500
3130 Special Education	0	58,751	84,565	70,000	(20,000)	50,000
3140 English Language Proficiency	0	0	0	685	0	685
3150 Gifted & Talented	0	0	0	3,500	0	3,500
3160 Transportation	14,290	10,682	15,219	15,000	0	15,000
3230 Small & Large Rural	0	0	0	99,407	(10,994)	88,413
3259 Read Act	0	0	0	0	0	0
3897 UPK Preschool	0	0	0	0	100,800	100,800
3898 On-Behalf Payment	0	0	0	0	0	0
3899 Other State Revenue	165,086	205,387	141,876	0	0	0
3900 Other State Revenue	0	0	0	35,836	0	35,836
Audit Adjustments	0	0	0	0	0	0
<b>Total State Revenues</b>	<b>2,653,094</b>	<b>2,713,214</b>	<b>2,982,289</b>	<b>3,136,122</b>	<b>398,823</b>	<b>3,534,945</b>
<b>Federal Revenue</b>						
ESSA Title Funds	0	0	0	0	0	0
ESSER Relief Funds	0	0	0	0	0	0
Other Federal Revenue	39,336	29,436	0	20,000	0	20,000
<b>Total Federal Revenues</b>	<b>39,336</b>	<b>29,436</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>
<b>Transfers/Allocations</b>						
5218 Insurance Reserve	0	0	0	(161,000)	161,000	0
5219 Preschool	0	0	0	(94,000)	(6,800)	(100,800)
5221 Food Service	(15,000)	(10,000)	0	(10,000)	(5,000)	(15,000)
5222 Designated Purpose Grant	0	0	0	0	0	0
5243 Capital Reserve	(125,000)	(500,000)	(500,000)	0	0	0
5223 Pupil Activity Fund	(24,500)	(35,000)	(35,000)	(35,000)	(55,000)	(90,000)
<b>Total Transfers/Allocations</b>	<b>(164,500)</b>	<b>(545,000)</b>	<b>(535,000)</b>	<b>(300,000)</b>	<b>94,200</b>	<b>(205,800)</b>
<b>Total Revenues</b>	<b>\$ 3,011,934</b>	<b>\$ 2,640,404</b>	<b>\$ 2,912,090</b>	<b>\$ 3,356,626</b>	<b>\$ (549,671)</b>	<b>\$ 3,906,297</b>

**Wiley School District Re-13 Jt**

**Adopted Budget**

**General Fund Expenditures**

**FY 2023/24**

	<b>Actuals FY 19-20</b>	<b>Actuals FY 20-21</b>	<b>Actuals FY 21-22</b>	<b>Revised FY 22-23</b>	<b>Change</b>	<b>Proposed FY 23-24</b>
<b>Instruction (11)</b>						
01XX Salaries	1,079,477	1,099,484	1,222,840	880,000	264,319	1,144,319
02XX Employee Benefits	392,299	361,470	436,861	315,000	117,982	432,982
03XX Professional Services	130,400	164,689	97,534	78,585	(1,535)	77,050
04XX Property Services	639	360	3,284	1,900	0	1,900
05XX Other Services	8,189	6,888	8,667	16,650	425	17,075
06XX Supplies & Materials	47,401	57,534	38,710	44,100	13,200	57,300
07XX Equipment	45,743	66,552	77,972	110,479	(13,566)	96,913
08XX Other Objects	7,327	17,438	265	15,000	(15,000)	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Instruction</b>	<b>1,711,475</b>	<b>1,774,415</b>	<b>1,886,133</b>	<b>1,461,714</b>	<b>365,825</b>	<b>1,827,539</b>
<b>Special Education (12)</b>						
01XX Salaries				180,000	962	180,962
02XX Employee Benefits				80,000	1,719	81,719
03XX Professional Services	0	0	0	85,000	5,000	90,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	250	250	500
06XX Supplies & Materials	0	0	0	850	150	1,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	500	500
09XX Other Uses	0	0	0	0	0	0
<b>Total Special Education</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>346,100</b>	<b>8,581</b>	<b>354,681</b>
<b>Career &amp; Technical Education (13)</b>						
01XX Salaries				0	0	0
02XX Employee Benefits				0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Career &amp; Technical Education</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cocurricular Education (14)</b>						
01XX Salaries				80,000	53,051	133,051
02XX Employee Benefits				20,000	17,961	37,961
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	270	130	400
06XX Supplies & Materials	0	0	0	1,170	830	2,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Cocurricular Education</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,440</b>	<b>71,972</b>	<b>173,412</b>
<b>Student Support Svcs (21)</b>						
01XX Salaries	7,989	6,296	2,250	250	0	250
02XX Employee Benefits	4,401	1,658	736	100	(43)	57
03XX Professional Services	20,287	20,287	16,250	25,025	(3,000)	22,025
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	14,803	24,139	31,364	35,029	91,000	126,029
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	5,156	3,859	0	500	0	500
09XX Other Uses	0	0	0	0	0	0

<b>Total Student Support Svcs</b>	52,636	56,239	50,600	60,904	87,957	148,861
<b>Instr Staff Support Svcs (22)</b>						
01XX Salaries	15,734	10,026	18,791	35,000	11,987	46,987
02XX Employee Benefits	3,019	2,542	4,539	8,000	10,824	18,824
03XX Professional Services	26,625	19,574	42,180	22,850	0	22,850
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	10,500	5,361	10,750	0	10,750
06XX Supplies & Materials	506	337	494	1,400	1,100	2,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	29,716	239	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Staff Support Svcs</b>	45,884	72,695	71,604	78,000	23,911	101,911
<b>General Administration (23)</b>						
01XX Salaries	95,511	99,762	167,945	87,300	5,200	92,500
02XX Employee Benefits	35,014	34,415	52,701	22,000	7,266	29,266
03XX Professional Services	11,983	10,049	11,664	16,700	3,500	20,200
04XX Property Services	0	0	0	0	0	0
05XX Other Services	4,618	3,061	5,858	7,350	7,550	14,900
06XX Supplies & Materials	625	1,348	814	1,250	1,000	2,250
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	7,022	6,821	10,148	6,700	1,300	8,000
09XX Other Uses	0	0	0	0	0	0
<b>Total General Administration</b>	154,773	155,456	249,130	141,300	25,816	167,116
<b>School Administration (24)</b>						
01XX Salaries	56,927	101,613	119,495	135,000	62,104	197,104
02XX Employee Benefits	20,513	33,552	43,470	40,000	37,328	77,328
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	349	500	1,500	2,000
06XX Supplies & Materials	3,663	5,343	4,130	6,750	1,750	8,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	4,028	2,938	1,021	5,000	2,500	7,500
09XX Other Uses	0	0	0	0	0	0
<b>Total School Administration</b>	85,131	143,446	168,465	187,250	105,182	292,432
<b>Business Services (25)</b>						
01XX Salaries	72,578	54,725	74,731	85,000	(34,500)	50,500
02XX Employee Benefits	20,649	20,372	25,517	20,000	(8,284)	11,716
03XX Professional Services	6,778	6,473	11,583	7,600	0	7,600
04XX Property Services	13,159	13,130	6,677	14,000	(4,000)	10,000
05XX Other Services	2,922	2,237	1,793	3,950	(750)	3,200
06XX Supplies & Materials	3,979	4,163	4,061	5,800	700	6,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Business Services</b>	120,065	101,100	124,362	136,350	(46,834)	89,516
<b>Maintenance &amp; Operations (26)</b>						
01XX Salaries	73,386	71,124	90,115	145,000	(14,411)	130,589
02XX Employee Benefits	34,021	30,149	38,492	65,000	(6,956)	58,044
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	37,669	42,432	83,009	82,900	(1,900)	81,000
05XX Other Services	9,505	10,007	9,216	143,383	6,550	149,933
06XX Supplies & Materials	95,267	119,680	134,118	159,000	2,500	161,500
07XX Equipment	2,276	1,375	5,289	4,500	1,000	5,500
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Maintenance &amp; Operations</b>	252,124	274,767	360,239	599,783	(13,216)	586,567
<b>Student Transportation (27)</b>						
01XX Salaries	40,684	44,402	46,323	47,280	8,220	55,500
02XX Employee Benefits	13,091	10,170	14,413	8,790	5,097	13,887
03XX Professional Services	868	655	275	1,600	0	1,600

04XX	Property Services	19,023	18,189	7,786	120,000	(85,000)	35,000
05XX	Other Services	833	2,183	1,082	12,068	1,854	13,922
06XX	Supplies & Materials	10,632	15,254	25,437	26,500	6,500	33,000
07XX	Equipment	0	0	0	0	0	0
08XX	Other Objects	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0
<b>Total Student Transportation</b>		85,131	90,853	95,316	216,238	(63,329)	152,909
<b>Central Services (28)</b>							
01XX	Salaries	0	0	0	0	50,000	50,000
02XX	Employee Benefits	2,864	13,798	0	15,000	13,142	28,142
03XX	Professional Services	0	0	0	0	0	0
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	117,781	137,239	143,698	22,794	911	23,705
06XX	Supplies & Materials	0	0	0	0	0	0
07XX	Equipment	0	0	0	0	0	0
08XX	Other Objects	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0
<b>Total Central Services</b>		120,645	151,037	143,698	37,794	64,053	101,847
<b>Property Services (4x)</b>							
01XX	Salaries	0	0	0	0	0	0
02XX	Employee Benefits	0	0	0	0	0	0
03XX	Professional Services	0	0	0	0	0	0
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	0	0	0	0	0	0
06XX	Supplies & Materials	0	0	0	0	0	0
07XX	Equipment	0	0	0	0	0	0
08XX	Other Objects	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0
<b>Total Property Services</b>		0	0	0	0	0	0
<b>Total Expenditures</b>		<b>\$2,627,864</b>	<b>\$2,820,008</b>	<b>\$3,149,547</b>	<b>\$3,366,873</b>	<b>\$629,918</b>	<b>\$3,996,791</b>

**Wiley School District Re-13 Jt**

**Adopted Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:** Instruction (11)  
**Program Budget Manager:**

**Program Description:**

Included in this program are the expenditures incurred in planned learning activities and experiences that provide students in schools

		Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
<b>Instruction (11)</b>							
011X	Salaries	1,079,477	1,099,484	1,222,840	820,000	231,519	1,051,519
01XX	Supplemental Pay & Stipends	0	0	0	60,000	32,800	92,800
02XX	Employee Benefits	392,299	361,470	436,861	315,000	117,982	432,982
03XX	Professional Services	130,400	164,689	97,534	78,585	(1,535)	77,050
04XX	Property Services	639	360	3,284	1,900	0	1,900
05XX	Other Services	8,189	6,888	8,667	16,650	425	17,075
06XX	Supplies & Materials	47,401	57,534	38,710	44,100	13,200	57,300
07XX	Equipment	45,743	66,552	77,972	110,479	(13,566)	96,913
08XX	Other Objects	7,327	17,438	265	15,000	(15,000)	0
09XX	Other Uses	0	0	0	0	0	0
<b>Total Instruction</b>		<b>1,711,475</b>	<b>1,774,415</b>	<b>1,886,133</b>	<b>1,461,714</b>	<b>365,825</b>	<b>1,827,539</b>

		Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
<b>Staff FTE:</b>							
1XX	Administrators	<b>Detailed Breakout Unavailable</b>			0.00	0.00	0.00
2XX	Teachers (Licensed)				21.00	2.00	23.00
3XX	Non-Teaching Professionals				0.00	0.00	0.00
4XX	Classified - Instructional				0.00	0.00	0.00
5XX	Classified - School Admin				0.00	0.00	0.00
6XX	Classified - Maint, Oper & Trans				0.00	0.00	0.00
<b>Total FTE</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21.00</b>	<b>2.00</b>	<b>23.00</b>

**Wiley School District Re-13 Jt**

**Adopted Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:** Instruction - Special Education (12)  
**Program Budget Manager:** Cheyanne Adame

**Program Description:**

This budget pays for educational services for students with disabilities and special needs. The primary expenditures for this program

	Actuals	Actuals	Actuals	Revised		Proposed
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
<b>Special Education (12)</b>	<b>Detailed Breakout Unavailable</b>					
011X Salaries				176,000	3,962	179,962
01XX Supplemental Pay & Stipends				4,000	(3,000)	1,000
02XX Employee Benefits				80,000	1,719	81,719
03XX Professional Services				85,000	5,000	90,000
04XX Property Services				0	0	0
05XX Other Services				250	250	500
06XX Supplies & Materials				850	150	1,000
07XX Equipment				0	0	0
08XX Other Objects				0	500	500
09XX Other Uses				0	0	0
<b>Total Special Education</b>	0	0	0	346,100	8,581	354,681

	Actuals	Actuals	Revised	Revised		Proposed
	FY 19-20	FY 21-22	FY 22-23	FY 22-23	Change	FY 23-24
<b>Staff FTE:</b>	<b>Detailed Breakout Unavailable</b>					
1XX Administrators				0.00	0.00	0.00
2XX Teachers (Licensed)				1.00	0.00	1.00
3XX Non-Teaching Professionals				0.00	0.00	0.00
4XX Classified - Instructional				6.00	0.00	6.00
5XX Classified - School Admin				0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans				0.00	0.00	0.00
<b>Total FTE</b>				7.00	0.00	7.00

**Wiley School District Re-13 Jt**

**Adopted Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:** 13 Instruction - Career & Technical Education (CTE)

**Program Budget Manager:**

**Program Description:**

This budget is used for students in state approved vocational programs operating in secondary schools. Expenditures made from this

**Career & Technical Education (13)**

- 011X Salaries
- 01XX Supplemental Pay & Stipends
- 02XX Employee Benefits
- 03XX Professional Services
- 04XX Property Services
- 05XX Other Services
- 06XX Supplies & Materials
- 07XX Equipment
- 08XX Other Objects
- 09XX Other Uses

**Total Career & Technical Education**

Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22
<b>Detailed Breakout Unavailable</b>		
0	0	0

Revised FY 22-23	Change	Proposed FY 23-24
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

**Staff FTE:**

- 1XX Administrators
- 2XX Teachers (Licensed)
- 3XX Non-Teaching Professionals
- 4XX Classified - Instructional
- 5XX Classified - School Admin
- 6XX Classified - Maint, Oper & Trans

**Total FTE**

Actuals FY 19-20	Actuals FY 21-22	Revised FY 22-23
<b>Detailed Breakout Unavailable</b>		
0.00	0.00	0.00

Revised FY 22-23	Change	Proposed FY 23-24
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00



**Wiley School District Re-13 Jt**

**Adopted Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:** 14 Instruction - Co-Curricular Activities  
**Program Budget Manager:** Draven Adame

**Program Description:**

This program supports athletic programs and competition. These programs promote student self-esteem, school spirit and physical

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
<b>Co-Curricular Instruction (14)</b>	<b>Detailed Breakout Unavailable</b>					
011X Salaries				5,500	44,351	49,851
01XX Supplemental Pay & Stipends				74,500	8,700	83,200
02XX Employee Benefits				20,000	17,961	37,961
03XX Professional Services				0	0	0
04XX Property Services				0	0	0
05XX Other Services				270	130	400
06XX Supplies & Materials				1,170	830	2,000
07XX Equipment				0	0	0
08XX Other Objects				0	0	0
09XX Other Uses				0	0	0
<b>Total Co-Curricular Instruction</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,440</b>	<b>71,972</b>	<b>173,412</b>

	Actuals FY 19-20	Actuals FY 21-22	Revised FY 22-23	Revised FY 22-23	Change	Proposed FY 23-24
<b>Staff FTE:</b>	<b>Detailed Breakout Unavailable</b>					
1XX Administrators				0.00	0.00	0.00
2XX Teachers (Licensed)				0.00	0.00	0.00
3XX Non-Teaching Professionals				0.00	0.00	0.00
4XX Classified - Instructional				0.00	0.00	0.00
5XX Classified - School Admin				0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans				0.00	0.00	0.00
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Wiley School District Re-13 Jt**

**Adopted Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:** 2100 Student Support Services  
**Program Budget Manager:** Robin Prosser

**Program Description:**

Student support services include all programs and activities related to the supervision of instructional programs and library services.

**Student Support Services (21)**

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
011X Salaries	7,989	6,296	2,250	0	0	0
01XX Supplemental Pay & Stipends	0	0	0	250	0	250
02XX Employee Benefits	4,401	1,658	736	100	(43)	57
03XX Professional Services	20,287	20,287	16,250	25,025	(3,000)	22,025
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	14,803	24,139	31,364	35,029	91,000	126,029
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	5,156	3,859	0	500	0	500
09XX Other Uses	0	0	0	0	0	0
<b>Total Student Support Services</b>	<b>52,636</b>	<b>56,239</b>	<b>50,600</b>	<b>60,904</b>	<b>87,957</b>	<b>148,861</b>

**Staff FTE:**

	Actuals FY 19-20	Actuals FY 21-22	Revised FY 22-23	Revised FY 22-23	Change	Proposed FY 23-24
<b>Detailed Breakout Unavailable</b>						
1XX Administrators				0.00	0.00	0.00
2XX Teachers (Licensed)				0.00	0.00	0.00
3XX Non-Teaching Professionals				0.00	0.00	0.00
4XX Classified - Instructional				0.00	0.00	0.00
5XX Classified - School Admin				0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans				0.00	0.00	0.00
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Wiley School District Re-13 Jt**

**Adopted Budget**

**General Fund Detail Budgets**

FY 2023/24

**Program:** 2200 Instructional Staff Services  
**Program Budget Manager:** Tia Christie & Cheyanne Adame

**Program Description:**

Instructional staff services includes: instructional administration such as athletic director, special education directors, and other

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
<b>Instruct Support Services (22)</b>						
011X Salaries	15,734	10,026	18,791	33,500	11,987	45,487
01XX Supplemental Pay & Stipends	0	0	0	1,500	0	1,500
02XX Employee Benefits	3,019	2,542	4,539	8,000	10,824	18,824
03XX Professional Services	26,625	19,574	42,180	22,850	0	22,850
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	10,500	5,361	10,750	0	10,750
06XX Supplies & Materials	506	337	494	1,400	1,100	2,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	29,716	239	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Student Support Services</b>	<b>45,884</b>	<b>72,695</b>	<b>71,604</b>	<b>78,000</b>	<b>23,911</b>	<b>101,911</b>

	Actuals FY 19-20	Actuals FY 21-22	Revised FY 22-23	Revised FY 22-23	Change	Proposed FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	<b>Detailed Breakout Unavailable</b>			0.00	0.00	0.00
2XX Teachers (Licensed)				1.00	0.00	1.00
3XX Non-Teaching Professionals				0.00	0.00	0.00
4XX Classified - Instructional				0.00	0.00	0.00
5XX Classified - School Admin				0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans				0.00	0.00	0.00
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>

Wiley School District Re-13 Jt

Adopted Budget

General Fund Detail Budgets

FY 2023/24

Program: 2300

General Administration

Program Budget Manager:

Erin Brophy

**Program Description:**

General administration is the primary central administration program of the district. This program includes the superintendent's

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
<b>General Administration (23)</b>						
011X Salaries	95,511	99,762	167,945	86,400	6,100	92,500
01XX Supplemental Pay & Stipends	0	0	0	900	(900)	0
02XX Employee Benefits	35,014	34,415	52,701	22,000	7,266	29,266
03XX Professional Services	11,983	10,049	11,664	16,700	3,500	20,200
04XX Property Services	0	0	0	0	0	0
05XX Other Services	4,618	3,061	5,858	7,350	7,550	14,900
06XX Supplies & Materials	625	1,348	814	1,250	1,000	2,250
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	7,022	6,821	10,148	6,700	1,300	8,000
09XX Other Uses	0	0	0	0	0	0
<b>Total General Administration</b>	<b>154,773</b>	<b>155,456</b>	<b>249,130</b>	<b>141,300</b>	<b>25,816</b>	<b>167,116</b>

	Actuals FY 19-20	Actuals FY 21-22	Revised FY 22-23	Revised FY 22-23	Change	Proposed FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	<b>Detailed Breakout Unavailable</b>			1.00	0.00	1.00
2XX Teachers (Licensed)				0.00	0.00	0.00
3XX Non-Teaching Professionals				0.00	0.00	0.00
4XX Classified - Instructional				0.00	0.00	0.00
5XX Classified - School Admin				0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans				0.00	0.00	0.00
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>

**Wiley School District Re-13 Jt**

**Adopted Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:** 2400

School Administration

**Program Budget Manager:**

Melissa Larrick & Dusty Eikenberg

**Program Description:**

This program is used to account for expenditures related to school administration. The program includes Principals, Asst. Principals

**School Administration (24)**

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
011X Salaries	56,927	101,613	119,495	135,000	62,104	197,104
01XX Supplemental Pay & Stipends	0	0	0	0	0	0
02XX Employee Benefits	20,513	33,552	43,470	40,000	37,328	77,328
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	349	500	1,500	2,000
06XX Supplies & Materials	3,663	5,343	4,130	6,750	1,750	8,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	4,028	2,938	1,021	5,000	2,500	7,500
09XX Other Uses	0	0	0	0	0	0
<b>Total Instruction</b>	<b>85,131</b>	<b>143,446</b>	<b>168,465</b>	<b>187,250</b>	<b>105,182</b>	<b>292,432</b>

**Staff FTE:**

	Actuals FY 19-20	Actuals FY 21-22	Revised FY 22-23	Revised FY 22-23	Change	Proposed FY 23-24
<b>Detailed Breakout Unavailable</b>						
1XX Administrators				1.00	1.00	2.00
2XX Teachers (Licensed)				0.00	0.00	
3XX Non-Teaching Professionals				0.00	0.00	
4XX Classified - Instructional				0.00	0.00	
5XX Classified - School Admin				2.00	1.00	3.00
6XX Classified - Maint, Oper & Trans			79	0.00	0.00	
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>79.00</b>	<b>3.00</b>	<b>2.00</b>	<b>5.00</b>

Wiley School District Re-13 Jt

Adopted Budget

General Fund Detail Budgets

FY 2023/24

Program: 2500

Business Services

Program Budget Manager:

Chrissy Beard

**Program Description:**

The Business Services program records and accounts for the financial operations of the district. The primary functions include

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
<b>Business Services (25)</b>						
011X Salaries	72,578	54,725	74,731	85,000	(34,500)	50,500
02XX Employee Benefits	20,649	20,372	25,517	20,000	(8,284)	11,716
03XX Professional Services	6,778	6,473	11,583	7,600	0	7,600
04XX Property Services	13,159	13,130	6,677	14,000	(4,000)	10,000
05XX Other Services	2,922	2,237	1,793	3,950	(750)	3,200
06XX Supplies & Materials	3,979	4,163	4,061	5,800	700	6,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Business Services</b>	<b>120,065</b>	<b>101,100</b>	<b>124,362</b>	<b>136,350</b>	<b>(46,834)</b>	<b>89,516</b>

	Actuals FY 19-20	Actuals FY 21-22	Revised FY 22-23	Revised FY 22-23	Change	Proposed FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	<b>Detailed Breakout Unavailable</b>			0.00	0.00	0.00
2XX Teachers (Licensed)				0.00	0.00	0.00
3XX Non-Teaching Professionals				2.00	0.00	2.00
4XX Classified - Instructional				0.00	0.00	0.00
5XX Classified - School Admin				0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans				0.00	0.00	0.00
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>

**Wiley School District Re-13 Jt**

**Adopted Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:** 2600

Maintenance & Operations

**Program Budget Manager:**

Barton Michael

**Program Description:**

The Maintenance & Operations program includes all of the costs of maintaining the district's facilities and grounds. The expenditures

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
<b>Maintenance &amp; Operations (26)</b>						
011X Salaries	73,386	71,124	90,115	140,000	(14,661)	125,339
01XX Supplemental Pay & Stipends	0	0	0	5,000	250	5,250
02XX Employee Benefits	34,021	30,149	38,492	65,000	(6,956)	58,044
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	37,669	42,432	83,009	82,900	(1,900)	81,000
05XX Other Services	9,505	10,007	9,216	143,383	6,550	149,933
06XX Supplies & Materials	95,267	119,680	134,118	159,000	2,500	161,500
07XX Equipment	2,276	1,375	5,289	4,500	1,000	5,500
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Maintenance &amp; Operations</b>	<b>252,124</b>	<b>274,767</b>	<b>360,239</b>	<b>599,783</b>	<b>(13,216)</b>	<b>586,567</b>

	Actuals FY 19-20	Actuals FY 21-22	Revised FY 22-23	Revised FY 22-23	Change	Proposed FY 23-24
<b>Staff FTE:</b>						
<b>Detailed Breakout Unavailable</b>						
1XX Administrators				1.00	0.00	1.00
2XX Teachers (Licensed)				0.00	0.00	0.00
3XX Non-Teaching Professionals				0.00	0.00	0.00
4XX Classified - Instructional				0.00	0.00	0.00
5XX Classified - School Admin				0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans				3.00	0.00	3.00
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>4.00</b>

**Wiley School District Re-13 Jt**

**Adopted Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:** 2700 Transportation  
**Program Budget Manager:** Bart Michael

**Program Description:**

The Transportation program accounts for all of the expenditures to operate the district's transportation fleet. This includes bus

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
<b>Transportation (27)</b>						
011X Salaries	40,684	44,402	46,323	40,280	2,720	43,000
01XX Supplemental Pay & Stipends	0	0	0	7,000	5,500	12,500
02XX Employee Benefits	13,091	10,170	14,413	8,790	5,097	13,887
03XX Professional Services	868	655	275	1,600	0	1,600
04XX Property Services	19,023	18,189	7,786	120,000	(85,000)	35,000
05XX Other Services	833	2,183	1,082	12,068	1,854	13,922
06XX Supplies & Materials	10,632	15,254	25,437	26,500	6,500	33,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Transportation</b>	<b>85,131</b>	<b>90,853</b>	<b>95,316</b>	<b>216,238</b>	<b>(63,329)</b>	<b>152,909</b>

	Actuals FY 19-20	Actuals FY 21-22	Revised FY 22-23	Revised FY 22-23	Change	Proposed FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	<b>Detailed Breakout Unavailable</b>			0.00	0.00	0.00
2XX Teachers (Licensed)	<b>Detailed Breakout Unavailable</b>			0.00	0.00	0.00
3XX Non-Teaching Professionals	<b>Detailed Breakout Unavailable</b>			0.00	0.00	0.00
4XX Classified - Instructional	<b>Detailed Breakout Unavailable</b>			0.00	0.00	0.00
5XX Classified - School Admin	<b>Detailed Breakout Unavailable</b>			0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	<b>Detailed Breakout Unavailable</b>			0.00	0.00	0.00
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



Wiley School District Re-13 Jt

Adopted Budget

General Fund Detail Budgets

FY 2023/24

Program: 2800

Central Services/Human Resources

Program Budget Manager:

Samantha Brookshire

**Program Description:**

The Central Services program series typically account for the expenditures related to Human Resources and Information

		Actuals	Actuals	Actuals	Revised	Change	Proposed
		FY 19-20	FY 20-21	FY 21-22	FY 22-23		FY 23-24
<b>Central Services (28)</b>							
011X	Salaries	0	0	0	0	50,000	50,000
01XX	Supplemental Pay & Stipends	0	0	0	0	0	0
02XX	Employee Benefits	2,864	13,798	0	15,000	13,142	28,142
03XX	Professional Services	0	0	0	0	0	0
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	117,781	137,239	143,698	22,794	911	23,705
06XX	Supplies & Materials	0	0	0	0	0	0
07XX	Equipment	0	0	0	0	0	0
08XX	Other Objects	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0
<b>Total Central Services</b>		<b>120,645</b>	<b>151,037</b>	<b>143,698</b>	<b>37,794</b>	<b>64,053</b>	<b>101,847</b>

		Actuals	Actuals	Revised	Revised	Change	Proposed
		FY 19-20	FY 21-22	FY 22-23	FY 22-23		FY 23-24
<b>Staff FTE:</b>							
1XX	Administrators	<b>Detailed Breakout Unavailable</b>			0.00	0.00	0.00
2XX	Teachers (Licensed)				0.00	0.00	0.00
3XX	Non-Teaching Professionals				0.00	0.00	0.00
4XX	Classified - Instructional				0.00	0.00	0.00
5XX	Classified - School Admin				0.00	0.00	0.00
6XX	Classified - Maint, Oper & Trans				0.00	0.00	0.00
<b>Total FTE</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Wiley School District Re-13 Jt**

Adopted Budget

Insurance Reserve Fund (18)

FY 2023/24

	Actuals	Actuals	Actuals	Revised	Change	Proposed
	FY 19-20	FY 20-21	FY 21-22	FY 22-23		FY 23-24
<b>Beginning Fund Balance</b>						
Fund Balance				3,345	(3,345)	0
<b>Total Beginning Fund Balance</b>	0	0	0	3,345	(3,345)	0
<b>Revenues</b>						
1985 Insurance Claim Revenue				0	0	0
1990 Other Local Revenue				0	0	0
5210 Allocations From General Fund				161,000	(161,000)	0
<b>Total Revenues</b>	0	0	0	161,000	(161,000)	0
<b>Total Resources Available</b>	0	0	0	164,345	(164,345)	0
<b>Expenditures</b>						
011X Salaries				0	0	0
02XX Employee Benefits				0	0	0
03XX Professional Services				0	0	0
04XX Property Services				0	0	0
05XX Other Services				164,215	(164,215)	0
06XX Supplies & Materials				0	0	0
07XX Equipment				0	0	0
08XX Other Objects				0	0	0
09XX Other Uses				0	0	0
<b>Total Expenditures</b>	0	0	0	164,215	(164,215)	0
<b>Surplus/(Deficit)</b>	0	0	0	(3,215)	3,215	0
<b>Fund Balances</b>						
Fund Balance	0	0	0	130	(130)	0 **
<b>Total Ending Fund Balance</b>	0	0	0	130	(130)	0
<b>Total Expenditures &amp; Fund Balance</b>				164,345	(164,345)	0
<b>Total Appropriation</b>				\$ 164,345		\$ -

**Wiley School District Re-13 Jt**

Adopted Budget

Preschool Fund (19)

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
<b>Beginning Fund Balance</b>						
<b>6724</b> CPP Reserve				41,014	(11,014)	30,000
<b>6760</b> Assigned Fund Balance					0	0
<b>Total Beginning Fund Balance</b>	0	0	0	41,014	(11,014)	30,000
<b>Revenues</b>						
<b>5810</b> CPP Allocation from General Fund				0	0	
<b>5210</b> Transfers From General Fund				94,000	6,800	100,800
<b>1XXX</b> Other Revenue				6,723	277	7,000
<b>Total Revenues</b>	0	0	0	100,723	7,077	107,800
<b>Total Resources Available</b>	0	0	0	141,737	(3,937)	137,800
<b>Preschool Expenditures</b>						
<b>011X</b> Salaries				85,000	5,000	90,000
<b>01XX</b> Temp Salaries				0	0	
<b>02XX</b> Employee Benefits				1,000	43,924	44,924
<b>03XX</b> Purchased Services				34,000	(34,000)	0
<b>04XX</b> Purch Property Services				0	0	0
<b>05XX</b> Other Purch Svcs				0	0	0
<b>06XX</b> Supplies & Materials				400	100	500
<b>07XX</b> Equipment & Technology				18,508	(8,708)	9,800
<b>08XX</b> Other & Indirect Expenses				500	0	500
<b>09XX</b> Other Uses/Contingency				1,329	(829)	500
<b>Total Expenditures</b>	0	0	0	140,737	5,487	146,224
<b>Surplus/(Deficit)</b>	0	0	0	(40,014)	1,590	(38,424)
<b>Fund Balances</b>						
<b>6724</b> CPP Reserve	0	0	0	41,014	(49,438)	(8,424)
<b>6760</b> Assigned Fund Balance	0	0	0	(40,014)	40,014	
<b>Total Ending Fund Balance</b>	0	0	0	1,000	(9,424)	(8,424)
<b>Total Expenditures &amp; Fund Balance</b>				141,737	(3,937)	146,224

**Total Appropriation**      \$ 141,737      \$ 146,224

**Staff FTE:**

<b>1XX</b> Administrators				1.00	0.00	1.00
<b>2XX</b> Teachers (Licensed)				0.00	0.00	0.00
<b>3XX</b> Non-Teaching Professionals				0.00	0.00	0.00
<b>4XX</b> Classified - Instructional				2.00	0.00	2.00
<b>5XX</b> Classified - School Admin				0.00	0.00	0.00
<b>6XX</b> Classified - Maint, Oper & Trans				0.00	0.00	0.00
<b>Total FTE</b>	0.00	0.00	0.00	3.00	0.00	3.00

**Wiley School District Re-13 Jt**

**Adopted Budget**

**Food Service Fund (21)**

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
<b>Beginning Fund Balance</b>						
Unspendable (Inventory)	0	0	0	0	0	0
Restricted Fund Balance	12,508	10,231	106,262	132,792	(89,608)	43,184
<b>Total Beginning Fund Balance</b>	12,508	10,231	106,262	132,792	(89,608)	43,184
<b>Revenues</b>						
<b>1XXX</b> Local Revenue	41,539	16,427	753	64,540	(38,500)	26,040
<b>3XXX</b> State Revenue	4,095	832	828	0	51,000	51,000
<b>4XXX</b> Federal Revenue	51,394	211,666	190,520	81,542	55,113	136,655
<b>5210</b> Allocation from General Fund	15,000	10,000	0	10,000	5,000	15,000
<b>Total Revenues</b>	112,028	238,925	192,101	156,082	72,613	228,695
<b>Total Resources Available</b>	124,536	249,156	298,363	288,874	(16,995)	271,879
<b>Expenditures</b>						
011X Salaries	45,586		48,639	60,000	29,375	89,375
02XX Employee Benefits	9,979		10,697	15,000	12,698	27,698
03XX Professional Services	0		0	0	0	0
04XX Property Services	534	Detail	769	5,000	0	5,000
05XX Other Services	468	Not Available	0	1,500	0	1,500
06XX Supplies & Materials	57,738		105,465	104,850	(10,000)	94,850
07XX Equipment	0	0	0	500	19,500	20,000
08XX Other Objects	0	0	0	58,840	(58,840)	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Expenditures</b>	114,305	142,894	165,570	245,690	(7,267)	238,423
<b>Surplus/(Deficit)</b>	<b>(2,277)</b>	96,031	26,531	<b>(89,608)</b>	79,880	<b>(9,728)</b>
<b>Fund Balances</b>						
Unspendable (Inventory)	0	0	0	0	0	0
Restricted Fund Balance	10,231	106,262	132,793	43,184	(9,728)	33,456
<b>Total Fund Balance</b>	10,231	106,262	132,793	43,184	(9,728)	33,456
<b>Total Expenditures &amp; Fund Balance</b>				288,874	(16,995)	271,879

**Total Appropriation**    \$ 288,874

\$ 271,879

**Staff FTE:**

	Detailed Breakout Unavailable					
1XX Administrators				0.00	0.00	0.00
2XX Teachers (Licensed)				0.00	0.00	0.00
3XX Non-Teaching Professionals				0.00	0.00	0.00
4XX Classified - Instructional				0.00	0.00	0.00
5XX Classified - School Admin				0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans				3.00	0.00	3.00
<b>Total FTE</b>	0.00	0.00	0.00	3.00	0.00	3.00

**Wiley School District Re-13 Jt**  
**Adopted Budget**  
**Designated Purpose Grants Fund (22)**  
**FY 2023/24**

		Actuals	Actuals	Actuals	Revised		Proposed
		FY 19-20	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
<b>Beginning Fund Balance</b>							
Other Fund Balance							
<b>Total Beginning Fund Balance</b>		0	0	0	0	0	0
<b>Revenues</b>							
1XXX	Local Revenue					0	
3XXX	State Revenue	4,277	23,828	5,268		0	
	READ Act Grant				4,000		4,000
	State Library Grant				3,500	(3,500)	0
	<b>Total State Revenue</b>	4,277	23,828	5,268	7,500	(3,500)	4,000
	<b>Federal Revenue</b>						
4XXX	Title I				25,617	15,589	41,206
	Title IIA				48,451	(42,291)	6,160
	Title IIIA				8,242	(6,693)	1,549
	Title IVA					0	0
	Perkins				10,000	0	10,000
	Title Vlb (Special Education)				15,000	0	15,000
	IDEA Preschool				0	0	0
	ESSER				154,049	(109,295)	44,754
	Other Federal Grants	278,881	280,399	273,104	4,500	32,361	36,861
	<b>Total Federal Funds</b>	278,881	280,399	273,104	265,859	(110,329)	155,530
	<b>5210 Allocation from General Fund</b>	0	0	0	0	0	0
<b>Total Revenues</b>		283,158	304,227	278,372	273,359	(113,829)	159,530
<b>Total Resources Available</b>		283,158	304,227	278,372	273,359	(113,829)	159,530
<b>Expenditures</b>							
011X	Salaries		40,692	53,739	50,000	0	50,000
02XX	Employee Benefits		19,210	21,361	20,000	(8,525)	11,475
03XX	Professional Services		6,044	0	10,000	0	10,000
04XX	Property Services		0	0	0	0	0
05XX	Other Services		0	0	0	0	0
06XX	Supplies & Materials		83,896	56,156	153,549	(127,003)	26,546
07XX	Equipment		154,385	147,116	35,310	(17,595)	17,715
08XX	Other Objects		0	0	0	0	0
09XX	Other Uses		0	0	4,500	(4,500)	0
<b>Total Expenditures</b>		283,158	304,227	278,372	273,359	(157,623)	115,736
<b>Surplus/(Deficit)</b>		0	0	0	0	43,794	43,794
<b>Fund Balances</b>							
Fund Balance		0	0	0	0	43,794	43,794
<b>Total Ending Fund Balance</b>		0	0	0	0	43,794	43,794
<b>Total Expenditures &amp; Fund Balance</b>					273,359	(113,829)	159,530

**Total Appropriation**    \$ 273,359                    \$ 159,530

**Staff FTE:**

1XX	Administrators				0.00	
2XX	Teachers (Licensed)				0.00	
3XX	Non-Teaching Professionals				0.00	
4XX	Classified - Instructional				0.00	
5XX	Classified - School Admin				0.00	
6XX	Classified - Maint, Oper & Trans				0.00	
<b>Total FTE</b>		0.00	0.00	0.00	0.00	0.00

**Wiley School District Re-13 Jt**

Adopted Budget

Pupil Activity Fund (23)

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
<b>Beginning Fund Balance</b>						
Fund Balance	68,185	83,602	77,989	46,588	59,753	106,341
<b>Total Beginning Fund Balance</b>	68,185	83,602	77,989	46,588	59,753	106,341
<b>Revenues</b>						
1XXX Local Revenue	118,720	83,510	216,593	43,800	(28,970)	14,830
3XXX State Revenue	0	0	0	0	0	0
4XXX Federal Revenue	0	0	0	0	0	0
5210 Allocations from General Fund	24,500	35,000	35,000	40,000	50,000	90,000
<b>Total Revenues</b>	143,220	118,510	251,593	83,800	21,030	104,830
<b>Total Resources Available</b>	211,405	202,112	329,582	130,388	80,783	211,171
<b>Expenditures</b>						
011X Salaries				0	0	0
02XX Employee Benefits				0	0	0
03XX Professional Services				21,500	5,000	26,500
04XX Property Services				0	0	0
05XX Other Services				13,000	15,500	28,500
06XX Supplies & Materials				39,070	7,930	47,000
07XX Equipment				0	0	0
08XX Other Objects				10,230	(5,730)	4,500
09XX Other Uses				0	0	0
<b>Total Expenditures</b>	127,803	124,123	282,995	83,800	22,700	106,500
<b>Surplus/(Deficit)</b>	15,417	(5,613)	(31,402)	0	(1,670)	(1,670)
<b>Fund Balances</b>						
Fund Balance	83,602	77,989	46,587	46,588	61,423	108,011
<b>Ending Fund Balances</b>	83,602	77,989	46,587	46,588	61,423	108,011
<b>Total Expenditures &amp; Fund Balance</b>				130,388	84,123	214,511
<b>Fund Balance, End of Year</b>				0.00	(3,340)	(3,340)
<b>Total Appropriation</b>				\$ 130,388		\$ 214,511

Wiley School District Re-13 Jt

Adopted Budget

Capital Reserve Fund (43)

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
<b>Beginning Fund Balance</b>						
Fund Balance	133,974	212,217	413,103	406,171	495,829	902,000
<b>Total Beginning Fund Balance</b>	133,974	212,217	413,103	406,171	495,829	902,000
<b>Revenues</b>						
1XXX Local Revenue	0	0	139,150	252,000	138,783	390,783
3XXX State Revenue	0	0	0	0	0	0
4XXX Federal Revenue	0	0	0	0	0	0
5210 General Fund Allocation	125,000	500,000	500,000	650,000	(650,000)	0
<b>Total Revenues</b>	125,000	500,000	639,150	902,000	(511,217)	390,783
<b>Total Resources Available</b>	258,974	712,217	1,052,253	1,308,171	(15,388)	1,292,783
<b>Expenditures</b>						
011X Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	46,757	299,114	646,082	406,171	785,829	1,192,000
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Expenditures</b>	46,757	299,114	646,082	406,171	785,829	1,192,000
<b>Surplus/(Deficit)</b>	78,243	200,886	(6,932)	495,829	(1,297,046)	(801,217)
<b>Fund Balances</b>						
Fund Balance	212,217	413,103	406,171	902,000	(801,217)	100,783*
<b>Total Ending Fund Balance</b>	212,217	413,103	406,171	902,000	(801,217)	100,783
<b>Total Expenditures &amp; Fund Balance</b>				1,308,171	(15,388)	1,292,783

**Total Appropriation**      **\$ 1,308,171**

**\$ 1,292,783**

Wiley School District Re-13 Jt

Adopted Budget

Trust Fund (7X)

FY 2023/24

	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Revised FY 22-23	Change	Proposed FY 23-24
<b>Beginning Fund Balance</b>						
Fund Balance				70,000	(70,000)	0
<b>Total Beginning Fund Balance</b>	0	0	0	70,000	(70,000)	0
<b>Revenues</b>						
Local Revenue				146,000	(146,000)	0
State Revenue				0	0	0
Federal Revenue				0	0	0
Other Revenue				0	0	0
<b>Total Revenues</b>	0	0	0	146,000	(146,000)	0
<b>Total Resources Available</b>	0	0	0	216,000	(216,000)	0
<b>Expenditures</b>						
011X Salaries				0	0	0
02XX Employee Benefits				0	0	0
03XX Professional Services				138,000	(138,000)	0
04XX Property Services				0	0	0
05XX Other Services				0	0	0
06XX Supplies & Materials				0	0	0
07XX Equipment				0	0	0
08XX Other Objects				78,000	(78,000)	0
09XX Other Uses				0	0	0
<b>Total Expenditures</b>	0	0	0	216,000	(216,000)	0
<b>Surplus/(Deficit)</b>	0	0	0	(70,000)	70,000	0
<b>Fund Balances</b>						
Fund Balance	0	0	0	140,000	(140,000)	0
<b>Total Ending Fund Balance</b>	0	0	0	140,000	(140,000)	0
<b>Total Expenditures &amp; Fund Balance</b>				356,000	(356,000)	0

Total Appropriation

\$ 216,000

\$ -



FY2023-2024 UNIFORM BUDGET SUMMARY

District Name: Wiley School District District Code: 2680 Adopted Budget Adopted: June 19, 2023 Budgeted Pupil Count: 248.5		Object Source	General Fund	18 Insurance Reserve / Risk-Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	43 Capital Reserve Capital Projects	74 Pupil Activity Custodial	TOTAL
<b>Beginning Fund Balance (Includes All Reserves)</b>			2,936,171	-	30,000	43,184	-	106,341	902,000	-	4,017,696
<b>Revenues</b>											
Local Sources	1000 - 1999	557,092	-	7,000	26,040	-	-	14,830	390,783	-	995,746
Intermediate Sources	2000 - 2999	60	-	-	51,000	4,000	-	-	-	-	60
State Sources	3000 - 3999	3,534,945	-	-	136,655	311,060	-	-	-	-	3,589,945
Federal Sources	4000 - 4999	20,000	-	-	213,695	315,060	-	14,830	390,783	-	467,715
<b>Total Revenues</b>		<b>4,112,097</b>			<b>7,000</b>	<b>213,695</b>	<b>315,060</b>	<b>14,830</b>	<b>390,783</b>		<b>5,053,465</b>
<b>Total Beginning Fund Balance and Reserves</b>			<b>7,048,268</b>		<b>37,000</b>	<b>256,879</b>	<b>315,060</b>	<b>121,171</b>	<b>1,292,783</b>		<b>9,071,161</b>
<b>Total Allocations To/From Other Funds</b>		5600,5700,5800									
Transfers To/From Other Funds	5200 - 5300	(205,800)	-	-	-	-	-	-	-	-	(205,800)
Other Sources	5100,5400,5500,5900,5990,5991	-	-	-	-	-	-	-	-	-	-
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>			<b>6,842,468</b>		<b>37,000</b>	<b>256,879</b>	<b>315,060</b>	<b>121,171</b>	<b>1,292,783</b>		<b>8,865,361</b>
<b>Expenditures</b>											
<b>Instruction - Program 0010 to 2099</b>											
Salaries	0100	1,458,332		90,000		50,000					1,598,332
Employee Benefits, including object 0280	0200	552,661		44,924		11,475					609,060
Purchased Services	0300,0400,0500	186,925		-		10,000		55,000			251,925
Supplies and Materials	0600	60,300		500		26,546		47,000			134,346
Property	0700	96,913		9,800		17,715		-			124,428
Other	0800, 0900	500		500		-		4,500			5,500
<b>Total Instruction</b>		<b>2,355,631</b>		<b>145,724</b>		<b>115,736</b>		<b>106,500</b>			<b>2,723,591</b>
<b>Supporting Services</b>											
<b>Students - Program 2100</b>											
Salaries	0100	250									250
Employee Benefits, including object 0280	0200	57									57
Purchased Services	0300,0400,0500	22,025									22,025
Supplies and Materials	0600	126,029									126,029
Property	0700	-									-
Other	0800, 0900	500									500
<b>Total Students</b>		<b>148,861</b>									<b>148,861</b>
<b>Instructional Staff - Program 2200</b>											
Salaries	0100	46,987									46,987
Employee Benefits, including object 0280	0200	18,824									18,824
Purchased Services	0300,0400,0500	33,600									33,600
Supplies and Materials	0600	2,500									2,500
Property	0700	-									-



Purchased Services	0300,0400,											
Supplies and Materials	0500	23,705										23,705
Property	0600											
Other	0700											
<b>Total Central Support</b>	0800, 0900	101,847										101,847
<b>Other Support - Program 2900</b>												
Salaries	0100											
Employee Benefits, including object 0280	0200											
Purchased Services	0300,0400,											
Supplies and Materials	0500											
Property	0600											
Other	0700											
<b>Total Other Support</b>	0800, 0900											
<b>Food Service Operations - Program 3100</b>												
Salaries	0100						89,375					89,375
Employee Benefits, including object 0280	0200						27,698					27,698
Purchased Services	0300,0400,						6,500					6,500
Supplies and Materials	0500						94,850					94,850
Property	0600						20,000					20,000
Other	0700											
<b>Total Other Support</b>	0800, 0900						238,423					238,423
<b>Enterprise Operations - Program 3200</b>												
Salaries	0100											
Employee Benefits, including object 0280	0200											
Purchased Services	0300,0400,											
Supplies and Materials	0500											
Property	0600											
Other	0700											
<b>Total Enterprise Operations</b>	0800, 0900											
<b>Community Services - Program 3300</b>												
Salaries	0100											
Employee Benefits, including object 0280	0200											
Purchased Services	0300,0400,											
Supplies and Materials	0500											
Property	0600											
Other	0700											
<b>Total Community Services</b>	0800, 0900											
<b>Education for Adults - Program 3400</b>												
Salaries	0100											
Employee Benefits, including object 0280	0200											
Purchased Services	0300,0400,											
Supplies and Materials	0500											
Property	0600											
Other	0700											
<b>Total Education for Adults Services</b>	0800, 0900											
<b>Total Supporting Services</b>		1,641,160					238,423					1,879,584

Property - Program 4000										
Salaries	0100	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-
<b>Total Property</b>		-	-	-	-	-	-	-	-	-
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>										
Salaries	0100	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-
<b>Total Other Uses</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>		3,996,791	-	145,724	238,423	115,736	106,500	1,192,000	-	5,795,175
<b>APPROPRIATED RESERVES</b>										
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-	-	-	-	-
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditures and Reserves</b>		3,996,791	-	145,724	238,423	115,736	106,500	1,192,000	-	5,795,175
<b>BUDGETED ENDING FUND BALANCE</b>										
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-
Restricted fund balance (9900)	6720	-	-	-	33,456	-	108,011	-	-	141,467
TABOR 3% emergency reserve (9321)	6721	-	115,000	-	-	-	-	-	-	115,000
TABOR multi-year obligations (9322)	6722	-	-	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	(8,424)	-	-	-	-	-	(8,424)
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	33,456	-	-	-	-	134,239
Unassigned fund balance (9900)	6770	-	2,845,677	-	-	-	-	-	-	2,845,677
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>		2,960,677	-	(8,424)	66,911	-	108,011	100,783	-	3,227,958

Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))	(115,000)	-	(100,300)	(48,456)	199,324	(93,340)	-	-	(157,772)
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Use of a portion of beginning fund balance resolution required?      No      No      Yes      No      No      No      Yes      No      Yes