



# Wyoming Department of Education

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The following report is submitted by the Special Programs Unit in response to the request in *House Bill No. 139; Enrolled Act No. 23* which contains requirements for reporting the distribution and use of Federal and State Special Education Funds by each of the 48 local districts and the Division of Developmental Disabilities (DDD), of the Department of Health, and its regional Child Developmental Centers (CDC), which serve children with disabilities ages three through five under Part B of IDEA 2004.

## 1. Allocation Methodology

There are two Federal special education funding streams that the Wyoming Department of Education passes through to the school districts and the DDD; these are IDEA, Part B 611 and 619 funds. The purpose of Part B 611 funds is to provide services for children with disabilities ages 3 through 21 and Part B 619 funds specifically serve children with disabilities ages 3 through 5.

Each fiscal year (e.g., July 1, 2006-June 30, 2007) the total amount of Part B (611) and (619) funds is distributed to the 48 districts and the DDD across the state as defined in *34 CFR §§300.703-300.706* of the final rules and regulations of *P.L. 108-446 Section 611(f)(2) Individuals with Disabilities Education Act 2004*.

The United States Department of Education (USDE) issues a Federal Grant Award which is received by the Wyoming Department of Education with an effective date of July 1; this grant award includes a specific procedure for the distribution of the grant award. Described below is the methodology for the distribution of federal special education funds as described by federal regulations.

- a. Each school district and eligible public agency (DDD) receives one grant which consists of three components: base, population and poverty
- b. The base amount is the amount the school districts and the DDD received from FFY funds in 1999.
- c. The remaining portion is distributed based on population and poverty; 85% is distributed on a pro rata basis to each school district according to public and private elementary and secondary school enrollment; and 15% on a pro rata basis to LEAs according to the number of children in LEAs living in poverty as determined by the State.\*\*

\*\* The DDD is not eligible for the population portion of this formula as it does not fit the definition of a public elementary school. As a result, *WY § 21-2-703* through *WY § 21-2-706* compensates that agency for their inability to receive the population portion of the Part B (611) and (619) flow through dollars.

## 2. Financial Data Tables

Attached are three tables. Table I is a table of Federal Part B (611) and (619) dollars for the 2003-2004 and 2004-2005 school years. There are four columns for each year: Federal Special Education Part B (611), discretionary grant funding, Federal Preschool Part B (619) and then a total column which is a sum of all Federal Special Education funds a district or the DDD received. Table II is a comparison table showing the dollar and percentage change in Federal Special Education funds from the 2003-2004 and 2004-2005 school years. Table III is a comparison table of State Reimbursed Special Education Expenditures for the 2003-2004 and 2004-2005 school years and includes columns for dollar and percentage changes between the two funding years.

## 3. Funding Time Line

Each school year school districts apply for federal funding, including Part B 611 and 619 funds, through a Consolidated Grant Application process. These applications go through an approval process by the WDE and funds are distributed for the current school year. The fiscal year operates from July 1 to June 30 of any given year. Each grant is given a project period; customarily from the grant approval date through September of the following school year. Federal funds are initially available for the 15 months (beginning July 1) and then the funds move into what is called "Tydings Period" which allows availability for another 12 months. In total, the federal grants system allows draw downs for a total of 27 months upon the funds for each grant awarded on July 1. If funds are not spent or obligated by the end of the project period (*i.e.*, the first 15-month time frame), the district may request an extension of project and be permitted to carry over funds. There are no federal regulations which restrict the amount of Part B 611 and 619 dollars a school district may carry over from one grant year to the next. If the funds are not expended in the 27-month time frame, they must be returned to the United States Department of Education.

Table IV is attached as an example of grants which were awarded in August 2005 and are still currently available for use by the district as long as the appropriate paperwork is completed to carry over these funds.

## 4. Supplant/Supplement Regulations

According to *P.L. 108-446 Section 611(f)(2) Individuals with Disabilities Education Act 2004, Section 612(a)(17), Supplementation of State, Local, and Other Federal Funds*, funds paid to any state under this part will be used to supplement the level of Federal, State, and local funds (including funds that are not under the direct control of State or local educational agencies) expended for special education and related services provided to children with disabilities under this part and in no case supplant such Federal, State, and local funds, except that, where the State provides clear and convincing evidence that all children with disabilities have available to them a free appropriate public education, the Secretary may waive, in whole or in part, the requirements of this subparagraph if the Secretary concurs with the evidence provided by the State.

## 5. Use of Federal Funds

Federal funds must be used only to pay the excess costs of providing special education and related services to children with disabilities and may not supplant State, local or other Federal funds. The excess cost requirement prevents a school district from using Federal Part B funds to pay for all of the costs directly attributable to the education of a child with a disability unless no local or State funds are available. The definition of excess costs excludes capital outlay and debt services.

Part B funds may also be used for the following activities:

- *Services and aids that also benefit nondisabled children.* For the costs of special education and related services, and supplementary aids and services, provided in a regular class or other education-related setting to a child with a disability in accordance with the IEP of the child, even if one or more nondisabled children benefit from these services.
- *Early intervening services.* To develop and implement coordinated, early intervening educational services in accordance with 34 CFR §300.226.
- *High cost special education and related services.* To establish and implement cost or risk sharing funds, consortia, or cooperatives for the LEA itself, or for LEAs working in a consortium of which the LEA is a part, to pay for high cost special education and related services.
- *Administrative case management.* An LEA may use funds received under Part B of the Act to purchase appropriate technology for recordkeeping, data collection, and related case management activities of teachers and related services personnel providing services described in the IEP of children with disabilities that is needed for the implementation of those case management activities.

## 6. Flexible use of Federal Funds

Provisions placed in IDEA 04 by the Wyoming congressional delegation are there to assist the State in maintaining the 100% funding structure. This language was added to the law through the efforts of Wyoming's Senator Enzi, and enables the State to have flexibility in the use of federal funds as the State of Wyoming reimburses 100% of special education costs. Hawaii is the only other State eligible for this provision in the law.

The language in *P.L. 108-446 Section 613(J)* allows a State that pays 100% of special education costs to use 50% of any increase the State receives from the federal government in flow through funds from one year to the next to reduce the level of State expenditures for special education without this reduction being considered supplanting or impacting maintenance of effort language in the law. Keep in mind that if the total Federal allocation to Wyoming doesn't increase, which happened between 2005-2006 and 2006-2007, then this provision of the law is not available. The WDE will continue to develop an implementation plan for taking advantage of this provision in IDEA 04.

**TABLE I**

Wyoming Department of Education  
Special Programs Unit

Educational Entity	Federal Special Education Part B 611 2003-2004	Discretionary Part B 611 2003-2004	Federal Preschool Part B (619) 2003-2004	Total Federal Special Education Funds 2003-2004 (611 + 619)	Federal Special Education Part B 611 2004-2005	Discretionary Part B 611 2004-2005	Federal Preschool Part B 619 2004-2005	Total Federal Special Education Funds 2004-2005 (611 + 619)
Albany #1	816,324.00		\$11,223.00	827,547.00	954,694.00		11,280.00	965,974.00
Big Horn #1	148,927.00		\$4,096.00	153,023.00	181,097.00	10,000.00	4,133.00	195,230.00
Big Horn #2	131,552.00		\$1,600.00	133,152.00	161,332.00		1,630.00	162,962.00
Big Horn #3	104,630.00		\$1,434.00	106,064.00	124,417.00		1,449.00	125,866.00
Big Horn #4	63,628.00		\$3,240.00	66,868.00	75,488.00		3,241.00	78,729.00
Campbell #1	1,225,791.00		\$14,292.00	1,240,083.00	1,476,097.00	7,000.00	14,439.00	1,497,536.00
Carbon #1	357,404.00		\$9,429.00	366,833.00	411,529.00		9,386.00	420,915.00
Carbon #2	176,969.00		\$1,218.00	178,187.00	200,934.00		1,199.00	202,133.00
Converse #1	308,380.00		\$4,855.00	313,235.00	359,094.00		4,836.00	363,930.00
Converse #2	157,380.00		\$2,650.00	160,030.00	181,818.00		2,641.00	184,459.00
Crook #1	233,157.00		\$1,473.00	234,630.00	267,795.00		1,462.00	269,257.00
Div of Devel Dis	1,096,654.00	103,600.00	\$806,184.00	2,006,438.00	1,017,222.00		806,101.00	1,823,323.00
Fremont #1	361,938.00		\$3,539.00	365,477.00	422,865.00		3,548.00	426,413.00
Fremont #2	54,215.00		\$712.00	54,927.00	61,895.00		708.00	62,603.00
Fremont #6	83,687.00		\$308.00	83,995.00	94,225.00		304.00	94,529.00
Fremont #14	156,983.00		\$1,630.00	158,613.00	184,075.00		1,646.00	185,721.00
Fremont #21	100,433.00		\$981.00	101,414.00	119,913.00		988.00	120,901.00
Fremont #24	59,652.00		\$1,218.00	60,870.00	68,552.00		1,217.00	69,769.00
Fremont #25	532,296.00		\$5,460.00	537,756.00	625,558.00		5,451.00	631,009.00
Fremont #38	90,331.00		\$2,418.00	92,749.00	108,215.00		2,420.00	110,635.00
Goshen #1	412,166.00		\$4,301.00	416,467.00	494,840.00		4,376.00	499,216.00
Hot Springs #1	152,654.00		\$4,100.00	156,754.00	177,436.00		4,094.00	181,530.00
Johnson #1	246,176.00		\$2,054.00	248,230.00	287,844.00		2,063.00	289,907.00
Laramie #1	2,376,157.00		\$23,149.00	2,399,306.00	2,887,418.00	15,000.00	23,626.00	2,926,044.00
Laramie #2	163,651.00		\$1,808.00	165,459.00	201,309.00	10,000.00	1,815.00	213,124.00
Lincoln #1	135,877.00		\$4,046.00	139,923.00	161,149.00		4,055.00	165,204.00
Lincoln #2	395,930.00		\$8,783.00	404,713.00	474,155.00	25,000.00	8,809.00	507,964.00
Natron #1	2,277,146.00		\$18,846.00	2,295,992.00	2,704,649.00		19,034.00	2,723,683.00
Niobrara #1	76,502.00		\$852.00	77,354.00	88,312.00		843.00	89,155.00
Park #1	314,924.00		\$4,038.00	318,962.00	370,706.00		4,014.00	374,720.00
Park #6	410,608.00		\$7,554.00	418,162.00	489,952.00		7,537.00	497,489.00
Park #16	24,714.00		\$613.00	25,327.00	28,940.00		611.00	29,551.00
Platte #1	273,984.00		\$5,124.00	279,108.00	323,317.00		5,143.00	328,460.00

Educational Entity	Federal Special Education Part B 611 2003-2004	Discretionary Part B 611 2003-2004	Federal Preschool Part B (619) 2003-2004	Total Federal Special Education Funds 2003-2004 (611 + 619)	Federal Special Education Part B 611 2004-2005	Discretionary Part B 611 2004-2005	Federal Preschool Part B 619 2004-2005	Total Federal Special Education Funds 2004-2005 (611 + 619)
Platte #2	50,768.00		\$1,206.00	51,974.00	60,633.00		1,214.00	61,847.00
Sheridan #1	166,941.00		\$2,652.00	169,593.00	191,966.00		2,645.00	194,611.00
Sheridan #2	704,544.00		\$9,119.00	713,663.00	825,437.00		9,109.00	834,546.00
Sheridan #3	18,177.00		\$76.00	18,253.00	20,903.00		77.00	20,980.00
Sublette #1	103,954.00		\$1,531.00	105,485.00	127,753.00		1,548.00	129,301.00
Sublette #9	101,556.00		\$2,439.00	103,995.00	122,336.00		2,454.00	124,790.00
Sweetwater #1	957,829.00		\$11,324.00	969,153.00	1,078,734.00	15,000.00	11,155.00	1,104,889.00
Sweetwater #2	550,634.00		\$9,634.00	560,268.00	620,159.00		9,532.00	629,691.00
Teton #1	391,945.00		\$3,419.00	395,364.00	480,322.00		3,508.00	483,830.00
Uinta #1	599,865.00		\$8,528.00	608,393.00	698,476.00	15,000.00	8,518.00	721,994.00
Uinta #4	152,428.00	25,000.00	\$2,994.00	180,422.00	173,013.00		2,993.00	176,006.00
Uinta #6	168,002.00	25,000.00	\$3,077.00	196,079.00	192,252.00	31,000.00	3,079.00	226,331.00
Washakie #1	322,022.00		\$3,782.00	325,804.00	369,630.00	18,000.00	3,766.00	391,396.00
Washakie #2	24,116.00		\$115.00	24,231.00	27,777.00		113.00	27,890.00
Weston #1	177,589.00		\$3,702.00	181,291.00	200,677.00		3,667.00	204,344.00
Weston #7	45,083.00		\$1,173.00	46,256.00	50,976.00		1,164.00	52,140.00
Totals	18,056,273.00	153,600.00	1,016,776.00	18,410,325.00	21,027,886.00	146,000.00	1,017,361.00	21,236,553.00

**TABLE II**

Wyoming Department of Education  
Special Programs Unit

Educational Entity	Total Federal Special Education Funds 2003-2004 (611 + 619)	Total Federal Special Education Funds 2004-2005 (611 + 619)	Dollar Change in Federal Special Education Funds	Percentage Change in Federal Special Education Funds
Albany #1	827,547.00	965,974.00	138,427.00	14.33%
Big Horn #1	153,023.00	195,230.00	42,207.00	21.62%
Big Horn #2	133,152.00	162,962.00	29,810.00	18.29%
Big Horn #3	106,064.00	125,866.00	19,802.00	15.73%
Big Horn #4	66,868.00	78,729.00	11,861.00	15.07%
Campbell #1	1,240,083.00	1,497,536.00	257,453.00	17.19%
Carbon #1	366,833.00	420,915.00	54,082.00	12.85%
Carbon #2	178,187.00	202,133.00	23,946.00	11.85%
Converse #1	313,235.00	363,930.00	50,695.00	13.93%
Converse #2	160,030.00	184,459.00	24,429.00	13.24%
Crook #1	234,630.00	269,257.00	34,627.00	12.86%
Div of Devel Dis (Health)	2,006,438.00	1,823,323.00	(183,115.00)	-10.04%
Fremont #1	365,477.00	426,413.00	60,936.00	14.29%
Fremont #2	54,927.00	62,603.00	7,676.00	12.26%
Fremont #6	83,995.00	94,529.00	10,534.00	11.14%
Fremont #14	158,613.00	185,721.00	27,108.00	14.60%
Fremont #21	101,414.00	120,901.00	19,487.00	16.12%
Fremont #24	60,870.00	69,769.00	8,899.00	12.75%
Fremont #25	537,756.00	631,009.00	93,253.00	14.78%
Fremont #38	92,749.00	110,635.00	17,886.00	16.17%
Goshen #1	416,467.00	499,216.00	82,749.00	16.58%
Hot Springs #1	156,754.00	181,530.00	24,776.00	13.65%
Johnson #1	248,230.00	289,907.00	41,677.00	14.38%
Laramie #1	2,399,306.00	2,926,044.00	526,738.00	18.00%
Laramie #2	165,459.00	213,124.00	47,665.00	22.36%
Lincoln #1	139,923.00	165,204.00	25,281.00	15.30%
Lincoln #2	404,713.00	507,964.00	103,251.00	20.33%
Natron #1	2,295,992.00	2,723,683.00	427,691.00	15.70%

Educational Entity	Total Federal Special Education Funds 2003-2004 (611 + 619)	Total Federal Special Education Funds 2004-2005 (611 + 619)	Dollar Change in Federal Special Education Funds	Percentage Change in Federal Special Education Funds
Niobrara #1	77,354.00	89,155.00	11,801.00	13.24%
Park #1	318,962.00	374,720.00	55,758.00	14.88%
Park #6	418,162.00	497,489.00	79,327.00	15.95%
Park #16	25,327.00	29,551.00	4,224.00	14.29%
Platte #1	279,108.00	328,460.00	49,352.00	15.03%
Platte #2	51,974.00	61,847.00	9,873.00	15.96%
Sheridan #1	169,593.00	194,611.00	25,018.00	12.86%
Sheridan #2	713,663.00	834,546.00	120,883.00	14.48%
Sheridan #3	18,253.00	20,980.00	2,727.00	13.00%
Sublette #1	105,485.00	129,301.00	23,816.00	18.42%
Sublette #9	103,995.00	124,790.00	20,795.00	16.66%
Sweetwater #1	969,153.00	1,104,889.00	135,736.00	12.29%
Sweetwater #2	560,268.00	629,691.00	69,423.00	11.02%
Teton #1	395,364.00	483,830.00	88,466.00	18.28%
Uinta #1	608,393.00	721,994.00	113,601.00	15.73%
Uinta #4	180,422.00	176,006.00	(4,416.00)	-2.51%
Uinta #6	196,079.00	226,331.00	30,252.00	13.37%
Washakie #1	325,804.00	391,396.00	65,592.00	16.76%
Washakie #2	24,231.00	27,890.00	3,659.00	13.12%
Weston #1	181,291.00	204,344.00	23,053.00	11.28%
Weston #7	46,256.00	52,140.00	5,884.00	11.29%
Totals	18,410,325.00	21,236,553.00	2,826,228.00	13.31%

Table II

**TABLE III**

Wyoming Department of Education  
Special Programs Unit

Educational Entity	Special Education State Reimbursement 2003-04	Special Education State Reimbursement 2004-05	Dollar Change	Percentage Change
Albany #1	\$4,876,670.92	\$5,034,830.73	158,159.81	3.14%
Big Horn #1	\$810,529.01	\$804,755.22	(5,773.79)	-0.72%
Big Horn #2	\$783,365.84	\$931,269.53	147,903.69	15.88%
Big Horn #3	\$751,692.56	\$738,616.40	(13,076.16)	-1.77%
Big Horn #4	\$408,346.56	\$463,028.50	54,681.94	11.81%
Campbell #1	\$7,391,994.10	\$7,922,055.43	530,061.33	6.69%
Carbon #1	\$1,697,999.73	\$1,728,672.33	30,672.60	1.77%
Carbon #2	\$1,231,293.87	\$1,403,952.25	172,658.38	12.30%
Converse #1	\$2,092,846.89	\$2,372,375.54	279,528.65	11.78%
Converse #2	\$1,051,245.88	\$1,115,894.84	64,648.96	5.79%
Crook #1	\$1,690,451.01	\$1,657,715.28	(32,735.73)	-1.97%
Fremont #1	\$2,762,331.19	\$2,735,872.62	(26,458.57)	-0.97%
Fremont #2	\$411,945.43	\$285,712.54	(126,232.89)	-44.18%
Fremont #6	\$749,927.49	\$735,398.39	(14,529.10)	-1.98%
Fremont #14	\$955,541.86	\$947,932.10	(7,609.76)	-0.80%
Fremont #21	\$708,184.90	\$678,829.71	(29,355.19)	-4.32%
Fremont #24	\$545,179.07	\$415,502.23	(129,676.84)	-31.21%
Fremont #25	\$3,569,305.08	\$3,919,618.21	350,313.13	8.94%
Fremont #38	\$793,897.53	\$890,409.13	96,511.60	10.84%
Goshen #1	\$2,429,868.67	\$2,470,614.10	40,745.43	1.65%
Hot Springs #1	\$1,278,868.02	\$1,552,943.56	274,075.54	17.65%
Johnson #1	\$1,503,734.83	\$1,640,980.80	137,245.97	8.36%
Laramie #1	\$13,455,804.08	\$14,155,072.90	699,268.82	4.94%
Laramie #2	\$1,023,390.36	\$1,163,194.90	139,804.54	12.02%
Lincoln #1	\$904,323.47	\$1,026,775.73	122,452.26	11.93%
Lincoln #2	\$2,502,985.19	\$2,908,756.33	405,771.14	13.95%
Natron #1	\$14,415,697.25	\$14,759,152.15	343,454.90	2.33%
Niobrara #1	\$621,363.58	\$776,668.89	155,305.31	20.00%
Park #1	\$1,750,831.44	\$1,896,909.93	146,078.49	7.70%
Park #6	\$2,303,692.01	\$2,515,384.99	211,692.98	8.42%
Park #16	\$123,649.96	\$164,615.47	40,965.51	24.89%



Educational Entity	Special Education State Reimbursement 2003-04	Special Education State Reimbursement 2004-05	Dollar Change	Percentage Change
Platte #1	\$1,233,957.03	1,350,414.97	116,457.94	8.62%
Platte #2	\$325,499.59	\$330,160.99	4,661.40	1.41%
Sheridan #1	\$832,110.15	\$885,164.67	53,054.52	5.99%
Sheridan #2	\$3,374,268.81	\$3,712,334.95	338,066.14	9.11%
Sheridan #3	\$131,650.22	\$105,479.18	(26,171.04)	-24.81%
Sublette #1	\$776,090.59	\$821,974.68	45,884.09	5.58%
Sublette #9	\$706,605.31	\$919,414.89	212,809.58	23.15%
Sweetwater #1	\$6,710,013.96	\$6,607,113.15	(102,900.81)	-1.56%
Sweetwater #2	\$3,918,086.08	\$3,950,685.08	32,599.00	0.83%
Teton #1	\$2,329,052.30	\$2,485,354.53	156,302.23	6.29%
Ujinta #1	\$3,972,799.40	\$4,047,774.58	74,975.18	1.85%
Ujinta #4	\$896,796.99	\$857,634.45	(39,162.54)	-4.57%
Ujinta #6	\$1,117,910.82	\$1,203,515.49	85,604.67	7.11%
Washakie #1	\$2,136,300.93	\$2,322,157.72	185,856.79	8.00%
Washakie #2	\$114,915.89	\$134,815.06	19,899.17	14.76%
Weston #1	\$1,012,521.88	\$1,571,054.89	558,533.01	35.55%
Weston #7	\$408,808.46	\$390,883.17	(17,925.29)	-4.59%
TOTAL	105,594,346.19	111,509,443.18	5,915,096.99	5.30%

# TABLE IV

Wyoming Department of Education  
Special Programs Unit

Educational Entity	Federal Special Education 2005-2006	2005-2006 Carry Over as of Oct 2006	Percent of Carry Over
Albany #1	985,541.00	164,558.00	16.70%
Big Horn #1	181,333.00	-	
Big Horn #2	158,806.00	6,806.00	4.29%
Big Horn #3	126,748.00	23,541.00	18.57%
Big Horn #4	76,965.00	13,635.97	17.72%
Campbell #1	1,531,396.00	-	
Carbon #1	413,512.00	97,989.47	23.70%
Carbon #2	199,530.00	16,194.19	8.12%
Converse #1	630,307.00		
Converse #2	182,581.00	39,064.37	21.40%
Crook #1	267,206.00	3,642.00	1.36%
Div of Devel Dis (Health)	1,105,734.00	221,244.22	20.01%
Fremont #1	429,514.00	58,639.60	13.65%
Fremont #2	63,647.00		
Fremont #6	95,634.00	64,168.56	67.10%
Fremont #14	189,251.00	106,576.00	56.31%
Fremont #21	121,909.00	96,306.45	79.00%
Fremont #24	69,645.00	57,889.27	83.12%
Fremont #25	635,611.00	163,414.48	25.71%
Fremont #38	110,124.00	80,121.27	72.76%
Goshen #1	504,482.00	35,831.39	7.10%
Hot Springs #1	171,520.00	2,120.00	1.24%
Johnson #1	300,905.00	63,143.17	20.98%
Laramie #1	3,006,020.00	991,020.00	32.97%
Laramie #2	211,941.00	136,969.44	64.63%
Lincoln #1	162,552.00		
Lincoln #2	479,977.00	4,643.00	0.97%
Natrona #1	2,833,888.00	278,888.60	9.84%
Niobrara #1	91,940.00	982.00	1.07%
Park #1	377,005.00	75,439.00	20.01%

Educational Entity	Federal Special Education 2005-2006	2005-2006 Carry Over as of Oct 2006	Percent of Carry Over
Park #6	494,260.00		
Park #16	29,101.00		
Platte #1	313,244.00	95,244.00	30.41%
Platte #2	58,920.00	14,990.00	25.44%
Sheridan #1	197,763.00		
Sheridan #2	566,290.00	274,065.62	48.40%
Sheridan #3	21,120.00	289.00	1.37%
Sublette #1	131,178.00		
Sublette #9	124,920.00		
Sweetwater #1	1,082,181.00	305,743.00	28.25%
Sweetwater #2	627,718.00		
Teton #1	497,114.00		
Uinta #1	703,829.00	317,121.32	45.06%
Uinta #4	1,761,977.00	38,087.73	2.16%
Uinta #6	195,825.00		
Washakie #1	360,373.00		
Washakie #2	27,099.00	10,000.00	36.90%
Weston #1	203,666.00	2,601.00	1.28%
Weston #7	50,860.00		
Totals	23,162,662.00	3,860,969.12	16.67%