



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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

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

Certification

Business Manager/Clerk Mona Peterson

Phone #: (406) 259-7329

(Signature)

(Date)

Chair, Board of Trustees Carlson Goes Ahead

(Signature)

(Date)

County Superintendent Gary Hickey

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY04 did the district employ a certified special education director? No

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

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



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

PRC	Title	Project Type	Project Number	CFDA #
413	Vo Ed All Career & Tech Ed Programs	STATE	2003-2004	State
502	Laura Bush Foundation	LOCAL	2133746	

Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	60,378.65	-1,268.90		
02	Taxes Receivable - Real and Personal (120-149)	3,168.41	976.87	2.90	
03	Taxes Receivable - Protested (150-159)	71.04	21.10		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		6,417.00		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	63,618.10	6,146.07	2.90	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,239.45	997.97	2.90	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,239.45	997.97	2.90	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	60,378.65	5,148.10		
52	TOTAL FUND BALANCE/EQUITY	60,378.65	5,148.10		
53	TOTAL LIABILITIES AND FUND BALANCE	63,618.10	6,146.07	2.90	

Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		102,760.32	5,601.00	
02	Taxes Receivable - Real and Personal (120-149)				2.90
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		102,760.32	5,601.00	2.90
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				2.90
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				2.90
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		102,760.32	5,601.00	
52	TOTAL FUND BALANCE/EQUITY		102,760.32	5,601.00	
53	TOTAL LIABILITIES AND FUND BALANCE		102,760.32	5,601.00	2.90

Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

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

Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			405,698.51	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			405,698.51	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			405,698.51	
52	TOTAL FUND BALANCE/EQUITY			405,698.51	
53	TOTAL LIABILITIES AND FUND BALANCE			405,698.51	

Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,561.81	977.53		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,561.81	977.53		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,561.81	977.53		
52	TOTAL FUND BALANCE/EQUITY	1,561.81	977.53		
53	TOTAL LIABILITIES AND FUND BALANCE	1,561.81	977.53		

Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	617.92			
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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	617.92			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	617.92			
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	617.92			
53	TOTAL LIABILITIES AND FUND BALANCE	617.92			



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			30,411.81	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			30,411.81	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)			30,411.81	
52	TOTAL FUND BALANCE/EQUITY			30,411.81	
53	TOTAL LIABILITIES AND FUND BALANCE			30,411.81	



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,805.99	122,533.03		
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	25,805.99	122,533.03		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	25,805.99	122,533.03		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	25,805.99	122,533.03		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	25,805.99	122,533.03		



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

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



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

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



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County 1214 Plenty Coups H S

01 - General Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	18,247.55	21,674.55
1112	District Levy - Personal Property	683.26	484.37
1190	Penalties and Interest on Taxes	360.73	347.79
1900	Other Revenue from Local Sources	1.02	0.00
3110	Direct State Aid	290,235.31	288,759.54
3115	State Spec Ed Allowable Cost Pymt to Districts	22,556.45	26,239.41
3120	State Guaranteed Tax Base Aid	214,354.92	215,601.68
3440	State HB20/SB417 Prop Tax Reimb	1,163.08	898.77
3444	State School Block Grant	4,215.59	4,303.03
6100	Material Prior Period Revenue Adjustments	448.05	2,560.55
9710	Residual Equity Transfers In	0.00	204.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>552,265.96</u>	<u>561,074.44</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	282,093.12	265372.88
2XX	Personal Services - Employee Benefits	28,710.14	29675.83
23XX	Support Services - General Administration		
2XX	Personal Services - Employee Benefits	5,529.16	.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	72,258.07	99147.60
2XX	Personal Services - Employee Benefits	6,226.32	21513.74
25XX	Support Services - Business		
1XX	Personal Services - Salaries	35,320.76	34729.76
2XX	Personal Services - Employee Benefits	9,879.25	4606.70
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	57,898.72	37940.64
2XX	Personal Services - Employee Benefits	4,862.38	5517.75
6XX	Supplies and Materials	8,152.07	.00
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	22,991.95	48242.48
2XX	Personal Services - Employee Benefits	6,745.08	7303.26



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	9,450.41	.00
6XX Supplies and Materials	760.03	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	550,877.46	554,050.64

Schedule of Changes Worksheet

Beginning Fund Balance	53,354.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	561,074.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	554,050.64	(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)	60,378.65	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County 1214 Plenty Coups H S

10 - Transportation Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	4,708.23	6,158.04
1112 District Levy - Personal Property	188.33	135.78
1190 Penalties and Interest on Taxes	107.52	101.32
2220 County On-Schedule Trans Reimb	4,000.01	6,381.35
3210 State On-Schedule Trans Reimb	4,000.00	6,381.35
3440 State HB20/SB417 Prop Tax Reimb	228.10	260.56
3444 State School Block Grant	889.41	453.93

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,121.60	19,872.33
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	7,776.73	11259.22
2XX Personal Services - Employee Benefits	93.71	1134.55
4XX Purchased Property Services	5,719.28	2293.84
6XX Supplies and Materials	5,581.85	4957.61

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,171.57	19,645.22
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Schedule of Changes Worksheet

Beginning Fund Balance	4,920.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,872.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,645.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,148.10 (5)



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

11 - Bus Depreciation Fund

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

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	8.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	8.39

Schedule of Changes Worksheet

Beginning Fund Balance		8.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		8.39 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County 1214 Plenty Coups H S

14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
2240	County Retirement Distribution	141,000.00	117,078.64
6100	Material Prior Period Revenue Adjustments	119.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>141,119.17</u>	<u>117,078.64</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	51,911.87	43166.47
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	0.00	3227.63
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	11,232.35	14920.98
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	6,030.12	3495.28
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	9,834.20	9967.24
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	1,293.98	1651.18
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,144.50	8703.21
710	School Sponsored Extracurricular Activities		
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	0.00	33.57
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	711.87	542.51
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	2,827.20	2048.61
910	Food Services		
31XX	Food Services		
	2XX Personal Services - Employee Benefits	5,209.61	5233.00



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	94,195.70	92,989.68
--	-----------	-----------

Schedule of Changes Worksheet

Beginning Fund Balance		78,671.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		117,078.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		92,989.68 (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)		102,760.32 (5)



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
413 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	601.00
502 Laura Bush Foundation	
1920 Contributions/Donations from Private Sources	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,601.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,601.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,601.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
413 Vo Ed All Career & Tech Ed Programs	601.00	0.00	601.00
502 Laura Bush Foundation	5,000.00	0.00	5,000.00
Total	5,601.00	.00	5,601.00



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

17 - Adult Education Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	9.62	3.55
1112 District Levy - Personal Property	2.21	0.32
1190 Penalties and Interest on Taxes	1.34	1.12
3444 State School Block Grant	12.87	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26.04	4.99

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

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	653.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	653.97

Schedule of Changes Worksheet

Beginning Fund Balance	648.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	653.97	(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)		0.00 (5)



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

18 - Traffic Education Fund

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

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	5415.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,415.92

Schedule of Changes Worksheet

Beginning Fund Balance	5,415.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,415.92	(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

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

21 - Compensated Absence Fund

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

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	204.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	204.75

Schedule of Changes Worksheet

Beginning Fund Balance		204.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		204.75 (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

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

26 - Impact Aid Fund

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

PRC Revenue		2003 Value	2004 Value
1900	Other Revenue from Local Sources	31,477.66	265,371.71
4820	Federal Impact Aid - Title VIII	582,363.08	619,438.44
6100	Material Prior Period Revenue Adjustments	8,529.69	7,477.96
9710	Residual Equity Transfers In	0.00	6,078.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>622,370.43</u>	<u>898,366.39</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	51,857.67	4557.00
2XX	Personal Services - Employee Benefits	12,260.79	507.37
3XX	Purchased Professional and Technical Services	99.00	1501.00
5XX	Other Purchased Services	826.54	76.67
6XX	Supplies and Materials	16,638.41	12805.30
810	Dues and Fees	4,564.98	.00
222X	Educational Media Services		
6XX	Supplies and Materials	92.77	.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	0.00	12422.26
2XX	Personal Services - Employee Benefits	0.00	82725.65
3XX	Purchased Professional and Technical Services	16,257.80	33068.28
4XX	Purchased Property Services	202.89	2952.52
5XX	Other Purchased Services	32,375.26	21289.01
6XX	Supplies and Materials	14,473.89	11403.23
7XX	Property and Equipment Acquisition	0.00	2184.63
810	Dues and Fees	30,410.15	.00
8XX	Other Expenditures	0.00	10071.70
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	0.00	143.27
3XX	Purchased Professional and Technical Services	410.00	.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,471.22	.00
2XX	Personal Services - Employee Benefits	3,373.84	86705.65
3XX	Purchased Professional and Technical Services	24,814.68	555.50
4XX	Purchased Property Services	20.00	.00
5XX	Other Purchased Services	3,121.20	3000.13
6XX	Supplies and Materials	10,132.61	1854.70
810	Dues and Fees	1,430.00	.00

Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	5,365.00	31463.27
		2XX	Personal Services - Employee Benefits	172.27	234.12
		3XX	Purchased Professional and Technical Services	15,135.00	1236.50
		4XX	Purchased Property Services	80,737.84	54109.45
		5XX	Other Purchased Services	16,301.99	30245.80
		6XX	Supplies and Materials	10,303.50	16268.46
		7XX	Property and Equipment Acquisition	3,760.00	.00
		810	Dues and Fees	2,177.92	250.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	547.50	1186.31
		2XX	Personal Services - Employee Benefits	23.98	68.32
		3XX	Purchased Professional and Technical Services	0.00	125.00
		4XX	Purchased Property Services	148.45	3321.05
		6XX	Supplies and Materials	0.00	197.92
		7XX	Property and Equipment Acquisition	4,954.43	.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		830	Special Assessments	30,095.19	19908.33
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	10,102.80	9946.82
		2XX	Personal Services - Employee Benefits	25.40	146.97
		6XX	Supplies and Materials	0.00	45.24
		810	Dues and Fees	2,530.00	.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,327.37	2812.48
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	346.09
		2XX	Personal Services - Employee Benefits	0.00	32.60
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	4,579.47	4418.95
		2XX	Personal Services - Employee Benefits	14.32	169.30
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	18,187.49	17796.42
		2XX	Personal Services - Employee Benefits	503.03	835.55
		5XX	Other Purchased Services	7,549.38	695.59
		6XX	Supplies and Materials	9,522.08	119.60



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		810	Dues and Fees	6,680.00	975.60
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	24,063.12	37155.07
		2XX	Personal Services - Employee Benefits	1,030.44	3816.80
		5XX	Other Purchased Services	1,907.32	383.89
		6XX	Supplies and Materials	9,807.50	19308.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>497,386.49</u>	<u>545,443.82</u>

Schedule of Changes Worksheet

Beginning Fund Balance					52,775.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					898,366.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					545,443.82	(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)					405,698.51	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

28 - Technology Fund

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

PRC Revenue		2003 Value	2004 Value
4650	Federal Miscellaneous Grants from OPI	0.00	1,561.81
6100	Material Prior Period Revenue Adjustments	307.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		307.30	1,561.81

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	0.00	438.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	438.53

Schedule of Changes Worksheet

Beginning Fund Balance				438.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,561.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				438.53	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
				0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,561.81	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

29 - Flexibility Fund

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

PRC Revenue		2003 Value	2004 Value
3282	State Flexibility Fund Allocation	1,898.07	0.00
3445	State Combined Fund School Block Grant	0.00	13.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,898.07</u>	<u>13.14</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
6XX	Supplies and Materials	0.00	933.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>933.68</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,898.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				13.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				933.68	(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)				977.53	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2003 Value	2004 Value
1700 Student Extracurricular Activity Receipts	0.00	68,548.97
1XXX Revenues from Student Activities	69,316.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	69,316.06	68,548.97

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

PRC Program Function Object	2003 Value	2004 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	53,908.60	70327.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	53,908.60	70,327.41

Schedule of Changes Worksheet

Beginning Fund Balance	32,190.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,548.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	70,327.41	(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)	30,411.81	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County 1214 Plenty Coups H S

Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	49,333.73	46,011.58
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

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,058.94
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	10,058.94

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,352.98
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,484.87
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	68,497.25
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County 1214 Plenty Coups H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	48,242.48	0.00	0.00	9,946.82
280	1XXX	2XX	7,303.26	0.00	0.00	146.97
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	45.24
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	2,812.48
Totals			55,545.74	0.00	0.00	12,951.51 68,497.25



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

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 FY04.*



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County
1214 Plenty Coups H S

Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	29,199.46	0.00	0.00	29,199.46
Buildings	2,449,286.05	0.00	0.00	2,449,286.05
Machinery And Equipment	199,943.97	0.00	0.00	199,943.97
Totals at historical cost	2,678,429.48	0.00	0.00	2,678,429.48
Governmental activities, capital assets, net	2,678,429.48	0.00	0.00	2,678,429.48

* 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.



Trustees' Financial Summary

FY2003-04

Submit ID: 1214-27020791

02 Big Horn County 1214 Plenty Coups H S

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
Governmental Activities *							
Compensated Absences	142,672.46	13,621.23	0.00	0.00	156,293.69	0.00	156,293.69
Total Governmental Activity							
Long-Term Liabilities	142,672.46	13,621.23	0.00	0.00	156,293.69	0.00	156,293.69

* 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.