



Trustees' Financial Summary

FY2011-12

Submit ID: 0889-95110009

**50 Teton County
0889 Bynum Elem**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Emily Hansmann

Phone #: (406) 469-2288

(Signature)

(Date)

Chair, Board of Trustees: Marvin Baker

(Signature)

(Date)

County Superintendent: Diane Inbody

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY12 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
007	REAP	FEDERAL	S358050671	358
078	Performing Arts	LOCAL	50088900	
141	Title II Part A	FEDERAL	500889141	84.367
218	State OTO Capital Invest & Deferred Maintenance	STATE	500889366	state
319	Title I Improving Basic Programs	FEDERAL		84.010A
360	Gifted and Talented	STATE	5008891305	State



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,706.13	17,114.93	18,375.51	
02	Taxes Receivable - Real and Personal (120-149)	673.07	113.65		
03	Taxes Receivable - Protested (150-159)	156.07	65.63		
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	18,535.27	17,294.21	18,375.51	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	829.14	179.28		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	829.14	179.28		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	17,706.13	17,114.93	18,375.51	
52	TOTAL FUND BALANCE/EQUITY	17,706.13	17,114.93	18,375.51	
53	TOTAL LIABILITIES AND FUND BALANCE	18,535.27	17,294.21	18,375.51	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		33,249.41	12,634.82	
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		33,249.41	12,634.82	
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		33,249.41	12,634.82	
52	TOTAL FUND BALANCE/EQUITY		33,249.41	12,634.82	
53	TOTAL LIABILITIES AND FUND BALANCE		33,249.41	12,634.82	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence 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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
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)				
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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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)	489.24	1,784.41		
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	489.24	1,784.41		
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	489.24	1,784.41		
52	TOTAL FUND BALANCE/EQUITY	489.24	1,784.41		
53	TOTAL LIABILITIES AND FUND BALANCE	489.24	1,784.41		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	885.33	15,276.72		
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	885.33	15,276.72		
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 (940)				
48	Fund Balance for Budget	885.33	15,276.72		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	885.33	15,276.72		
53	TOTAL LIABILITIES AND FUND BALANCE	885.33	15,276.72		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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 (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
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 (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
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)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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)		1,142.83		
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		1,142.83		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		1,142.83		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		1,142.83		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		1,142.83		



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (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				



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	20,338.38	29,491.65
1112 District Levy - Personal Property	2,964.88	2,206.52
1190 Penalties and Interest on Taxes	50.35	68.70
1510 Interest Earnings	1,266.37	985.14
3110 Direct State Aid	73,407.79	81,032.69
3111 Quality Educator	9,126.00	9,126.00
3113 Indian Education For All	714.00	652.80
3114 American Indian Achievement Gap	600.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	4,547.39	4,064.85
3120 State Guaranteed Tax Base Aid	36,729.16	19,791.42
3444 State School Block Grant	4,376.63	4,376.63
3445 State Combined Fund School Block Grant	242.52	242.52
3460 Montana Oil and Gas Tax	226.10	377.45
3730 HB645 State Special Education Allowable Costs	271.81	0.00
7800 ARRA - State Fiscal Stabilization Fund	8,283.15	0.00
7810 Education Jobs Fund	6,923.68	95.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	170,068.21	152,911.41

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	88,983.20	104,764.77
2XX Personal Services - Employee Benefits	23,675.05	25,483.89
5XX Other Purchased Services	225.08	67.00
6XX Supplies and Materials	6,554.13	3,371.69
810 Dues and Fees	319.00	315.00
222X Educational Media Services		
6XX Supplies and Materials	0.00	110.99
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	220.50	0.00
6XX Supplies and Materials	222.34	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	4,324.32	4,498.04
3XX Purchased Professional and Technical Services	0.00	950.00
5XX Other Purchased Services	2,586.72	2,646.43
6XX Supplies and Materials	31.83	9.00
810 Dues and Fees	750.00	1,275.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,105.05	5,458.86



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			2XX Personal Services - Employee Benefits	334.43	283.54
			3XX Purchased Professional and Technical Services	390.05	415.60
			4XX Purchased Property Services	2,108.47	2,355.61
			5XX Other Purchased Services	1,031.37	0.00
			6XX Supplies and Materials	8,379.04	4,559.38
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	5,127.20	3,281.89
			6XX Supplies and Materials	0.00	953.54
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	2,175.00	2,000.00
780 ARRA - State Fiscal Stabilization Fund					
1XXX Instruction					
			1XX Personal Services - Salaries	8,283.15	0.00
781 Education Jobs Fund					
1XXX Instruction					
			1XX Personal Services - Salaries	6,923.68	95.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				167,749.61	162,895.27

Schedule Of Changes Worksheet

Beginning Fund Balance						27,689.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						152,911.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						162,895.27	(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)						17,706.13	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	13,800.74	5,065.59
1112 District Levy - Personal Property	2,257.71	648.30
1190 Penalties and Interest on Taxes	39.09	25.71
1510 Interest Earnings	823.18	245.71
2220 County On-Schedule Trans Reimb	2,987.56	3,245.03
3210 State On-Schedule Trans Reimb	2,654.78	2,687.55
3444 State School Block Grant	202.04	202.04
3460 Montana Oil and Gas Tax	169.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,934.65	12,119.93

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	1,008.00	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	6,298.39	7,718.58
2XX Personal Services - Employee Benefits	413.07	333.18
4XX Purchased Property Services	747.95	137.50
5XX Other Purchased Services	573.23	623.00
6XX Supplies and Materials	4,233.99	4,936.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,274.63	13,748.90



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						18,743.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,119.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,748.90	(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)						17,114.93	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	823.20	245.33
2240 County Retirement Distribution	20,322.44	17,039.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,145.64	17,285.08

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,807.45	15,956.91
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	407.92	424.35
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	390.55	417.62
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	481.83	447.31
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	775.21	496.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,862.96	17,742.42

Schedule Of Changes Worksheet

Beginning Fund Balance	33,706.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,285.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,742.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	33,249.41	(5)



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

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

PRC Revenue	2012 Value
007 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,279.74
078 Performing Arts	
1900 Other Revenue from Local Sources	2,869.32
141 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,652.00
319 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	5,537.00
360 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,727.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,065.06

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

PRC Program Function Object	2012 Value
007 REAP	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	2,572.23
2XX Personal Services - Employee Benefits	196.80
3XX Purchased Professional and Technical Services	982.50
5XX Other Purchased Services	98.00
6XX Supplies and Materials	1,849.26
221X Improvement of Instruction Services	
5XX Other Purchased Services	5,229.05
222X Educational Media Services	
6XX Supplies and Materials	35.90
26XX Operation and Maintenance of Plant Services	
5XX Other Purchased Services	1,316.00
007 Subtotal	12,279.74
078 Performing Arts	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,150.68
6XX Supplies and Materials	223.78
221X Improvement of Instruction Services	
5XX Other Purchased Services	750.00



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

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

PRC	Program	Function	Object	2012 Value
			078 Subtotal	4,124.46
141	Title II Part A			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X Improvement of Instruction Services		
		3XX Purchased Professional and Technical Services		1,485.00
		5XX Other Purchased Services		1,167.00
		141 Subtotal		2,652.00
218	State OTO Capital Invest & Deferred Maintenance			
	366 OTO Capital Invest & Deferred Maintenance			
		26XX Operation and Maintenance of Plant Services		
		3XX Purchased Professional and Technical Services		53.48
		4XX Purchased Property Services		3,788.36
		6XX Supplies and Materials		190.91
		218 Subtotal		4,032.75
319	Title I Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
		1XX Personal Services - Salaries		4,834.22
		2XX Personal Services - Employee Benefits		702.78
		319 Subtotal		5,537.00
360	Gifted and Talented			
	360 State Gifted & Talented Reimbursement			
		1XXX Instruction		
		3XX Purchased Professional and Technical Services		500.00
		5XX Other Purchased Services		300.00
		6XX Supplies and Materials		527.00
		221X Improvement of Instruction Services		
		5XX Other Purchased Services		400.00
		360 Subtotal		1,727.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				30,352.95



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						17,922.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						25,065.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,352.95	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,634.82	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
007 REAP	12,279.74	12,279.74	0.00
078 Performing Arts	2,869.32	4,124.46	-1,255.14
141 Title II Part A	2,652.00	2,652.00	0.00
218 State OTO Capital Invest & Deferred Maintenance	0.00	4,032.75	-4,032.75
319 Title I Improving Basic Programs	5,537.00	5,537.00	0.00
360 Gifted and Talented	1,727.00	1,727.00	0.00
Total	<u>25,065.06</u>	<u>30,352.95</u>	<u>-5,287.89</u>



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
3281 State Technology Aid	220.19	203.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	220.19	203.19

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	245.98	287.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	245.98	287.48

Schedule Of Changes Worksheet

Beginning Fund Balance	573.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	203.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	287.48	(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)	489.24	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	91,538.28	96,124.80
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,928.22	1,235.51
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	34.00	34.00
XX	XXX 26XX 41X	Energy Utility Services	1,586.67	1,601.61
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

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,064.85
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,064.85

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,354.86
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,853.35
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	6,235.43
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	3,281.89	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	953.54	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,000.00	0.00	0.00	0.00	
Totals			6,235.43	0.00	0.00	0.00	6,235.43

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 FY12.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	2.00	299.00	0.00	0.00	301.00
Buildings	81,324.00	1,365.00	0.00	6,064.00	76,625.00
Machinery and Equipment	29,048.00	0.00	0.00	24,048.00	5,000.00
Totals at Historical Cost	110,374.00	1,664.00	0.00	30,112.00	81,926.00
Governmental Activities, Capital Assets, net	110,374.00	1,664.00	0.00	30,112.00	81,926.00

* 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.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	1,365.00	0.00	0.00
Total Depreciation for FY2012	1,365.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	3,768.91	356.11	0.00	0.00	4,125.02	0.00	4,125.02
Total Governmental Activity							
Long-Term Liabilities	3,768.91	356.11	0.00	0.00	4,125.02	0.00	4,125.02

* 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.