



# Trustees' Financial Summary

FY2011-12

Submit ID: 0890-89282345

50 Teton County  
0890 Fairfield Elem

**\*\* Recalculated \*\***

**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:** Noreen Anderson

**Phone #:** (406) 467-2528

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

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

**Chair, Board of Trustees:** Shelly Johnson

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

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

**County Superintendent:** Diane Inbody

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

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

## Software

Accounting Package: Black Mountain

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 #
123	Se District Match	LOCAL	LOCAL	LOCAL
127	AFTER SCHOOL PROGRAM LOCAL FUNDS	LOCAL	LOCAL	
141	Title II Part A	FEDERAL	050-0890-3110	84.367
277	IDEA Part B (Trans from Coop)	FEDERAL	FEDERAL	84.027A
311	Title I Improving Basic Programs	FEDERAL	050-0890-3110	84.010A
340	21st Century Community Learning	FEDERAL		84.287
368	State OTO K-12 Education Data System	STATE	STATE	N/A
380	State OTO Indian Education for All	STATE	STATE	state
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	08-09	84.358A
454	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	09-10	84.358A
455	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	08-09,09-10,10-11	84.358A
456	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	10-11	84.358A
650	Title I - Academic Achievement Awards	FEDERAL		Federal
781	ED JOBS FUNDS	FEDERAL	FEDERAL	
810	Box Tops for Education Fund	LOCAL	Local	Local
819	Fairfield Memorial Garden Fund	LOCAL	LOCAL	LOCAL
880	Marge Carlson Elem Memorial Funds	LOCAL	Local	Local
890	Local Misc. Funds	LOCAL	LOCAL	LOCAL



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	292,432.16	59,811.95	184,545.42	
02	Taxes Receivable - Real and Personal (120-149)	9,121.41	1,729.09	1,905.48	
03	Taxes Receivable - Protested (150-159)	9,840.66	2,022.68	2,162.78	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	311,394.23	63,563.72	188,613.68	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	18,962.07	3,751.77	4,068.26	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	18,962.07	3,751.77	4,068.26	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	33,881.01	6,295.89		
48	Fund Balance for Budget	258,551.15	53,516.06	184,545.42	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	292,432.16	59,811.95	184,545.42	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	311,394.23	63,563.72	188,613.68	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		22,523.87	24,076.00	31,471.86
02	Taxes Receivable - Real and Personal (120-149)				6.02
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			9,165.37	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		22,523.87	33,241.37	31,477.88
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				6.02
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				6.02
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,624.44	
48	Fund Balance for Budget		22,523.87	30,616.93	31,471.86
52	<b>TOTAL FUND BALANCE/EQUITY</b>		22,523.87	33,241.37	31,471.86
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		22,523.87	33,241.37	31,477.88



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				7,308.66
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				7,308.66
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				7,308.66
52	<b>TOTAL FUND BALANCE/EQUITY</b>				7,308.66
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				7,308.66



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,538.37	63,376.52		30,347.17
02	Taxes Receivable - Real and Personal (120-149)				3,122.72
03	Taxes Receivable - Protested (150-159)				2,978.58
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,538.37	63,376.52		36,448.47
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				6,101.30
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				6,101.30
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	7,452.93	5,094.61		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	85.44	58,281.91		30,347.17
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,538.37	63,376.52		30,347.17
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,538.37	63,376.52		36,448.47



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,447.63	12,508.16		
02	Taxes Receivable - Real and Personal (120-149)		54.86		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,447.63	12,563.02		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		54.86		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		54.86		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	6,443.42	12,300.04		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	4.21	208.12		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,447.63	12,508.16		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,447.63	12,563.02		



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



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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,972.69			468.89
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,972.69			468.89
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	3,972.69			468.89
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,972.69			468.89
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,972.69			468.89



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	108,808.49	6,536.59		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	108,808.49	6,536.59		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	108,808.49	6,536.59		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	108,808.49	6,536.59		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	108,808.49	6,536.59		



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## Balance Sheet

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



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## Balance Sheet

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



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## 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	376,563.53	390,046.30
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	15,726.71	15,698.70
1190 Penalties and Interest on Taxes	879.48	2,347.70
1510 Interest Earnings	7,171.13	3,289.54
1900 Other Revenue from Local Sources	1,508.38	2,678.49
3110 Direct State Aid	412,641.78	522,279.33
3111 Quality Educator	49,432.50	51,683.58
3112 At Risk Student	0.00	4,250.02
3113 Indian Education For All	3,916.80	4,202.40
3114 American Indian Achievement Gap	200.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	42,838.15	32,784.10
3120 State Guaranteed Tax Base Aid	222,842.76	230,544.18
3444 State School Block Grant	39,067.15	39,067.15
3730 HB645 State Special Education Allowable Costs	1,630.86	0.00
7800 ARRA - State Fiscal Stabilization Fund	46,561.47	0.00
7810 Education Jobs Fund	38,919.60	612.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,259,900.30</b>	<b>1,299,484.04</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	532,214.72	636,949.17
2XX Personal Services - Employee Benefits	80,709.19	85,939.10
3XX Purchased Professional and Technical Services	1,380.52	112.50
4XX Purchased Property Services	1,846.84	2,761.45
5XX Other Purchased Services	9,376.30	13,364.48
6XX Supplies and Materials	16,986.50	16,669.98
810 Dues and Fees	3,572.28	3,358.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	25,183.67	26,115.89
2XX Personal Services - Employee Benefits	2,184.83	2,225.42
3XX Purchased Professional and Technical Services	2,500.00	2,284.66
4XX Purchased Property Services	47.50	0.00
5XX Other Purchased Services	20.62	27.19
6XX Supplies and Materials	42,582.73	31,177.56
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	82,391.00	85,780.06
2XX Personal Services - Employee Benefits	16,788.72	17,134.28
3XX Purchased Professional and Technical Services	625.00	312.50



# Trustees' Financial Summary

FY2011-12

Submit ID: 0890-89282345

50 Teton County  
0890 Fairfield Elem

**\*\* Recalculated \*\***

## 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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>24XX Support Services - School Administration</b>				
			4XX Purchased Property Services	87.50	0.00
			5XX Other Purchased Services	923.75	1,280.56
			6XX Supplies and Materials	11,608.75	13,841.31
			810 Dues and Fees	405.00	464.43
			8XX Other Expenditures	0.00	160.47
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	41,948.48	42,065.79
			2XX Personal Services - Employee Benefits	2,306.20	4,853.49
			3XX Purchased Professional and Technical Services	3,622.30	3,289.40
			4XX Purchased Property Services	4,302.48	6,204.75
			5XX Other Purchased Services	12,798.63	10,430.83
			6XX Supplies and Materials	4,067.95	5,337.14
			810 Dues and Fees	2,138.00	2,001.50
			8XX Other Expenditures	0.00	600.72
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	56,443.80	58,128.37
			2XX Personal Services - Employee Benefits	12,669.35	15,345.17
			3XX Purchased Professional and Technical Services	12,175.75	971.84
			4XX Purchased Property Services	48,052.49	39,993.11
			5XX Other Purchased Services	288.05	414.61
			6XX Supplies and Materials	8,482.73	9,888.68
			810 Dues and Fees	0.00	77.50
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	50,705.23	61,516.70
			2XX Personal Services - Employee Benefits	9,616.44	9,956.04
			5XX Other Purchased Services	0.00	96.85
			6XX Supplies and Materials	2,734.11	1,238.43
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	3,180.67	3,411.24
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	1,374.41	1,557.01
			2XX Personal Services - Employee Benefits	116.79	53.77
			3XX Purchased Professional and Technical Services	9.12	0.00
			5XX Other Purchased Services	27.84	256.87
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	21,506.29	24,213.51
			2XX Personal Services - Employee Benefits	541.83	320.06
			3XX Purchased Professional and Technical Services	513.73	16.10
			4XX Purchased Property Services	0.00	1,051.22



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			5XX Other Purchased Services	181.09	121.12
			6XX Supplies and Materials	15,259.78	6,176.48
			810 Dues and Fees	0.00	35.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	46,561.47	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	38,919.60	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			3XX Purchased Professional and Technical Services	120.32	0.00
			6XX Supplies and Materials	23,768.74	11,937.02
			810 Dues and Fees	98.21	0.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	288.14	5,053.87
<b>123 Se District Match</b>					
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	39.04
<b>141 Title II Part A</b>					
	<b>420 Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	235.11
<b>277 IDEA Part B (Trans from Coop)</b>					
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	12.37
<b>311 Title I Improving Basic Programs</b>					
	<b>420 Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	29.20
<b>340 21st Century Community Learning</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	267.09
<b>455 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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
455	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	239.29
456	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	29.11
781	ED JOBS FUNDS				
	781 Education Jobs Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	612.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,256,255.44	1,268,036.96

### Schedule Of Changes Worksheet

Beginning Fund Balance					244,233.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,299,484.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,268,036.96	(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	33,881.01	Less Last Year	17,129.00	(4b)	16,752.01	
					16,752.01	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					292,432.16	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	80,125.58	76,362.16
1190 Penalties and Interest on Taxes	189.51	447.44
1510 Interest Earnings	2,377.32	797.69
2220 County On-Schedule Trans Reimb	21,780.48	22,463.10
3210 State On-Schedule Trans Reimb	19,777.05	19,759.50
3444 State School Block Grant	1,361.90	1,361.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>125,611.84</b>	<b>121,191.79</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	33,081.24	39,316.22
2XX Personal Services - Employee Benefits	1,149.84	4,007.71
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	41,431.64	44,015.40
2XX Personal Services - Employee Benefits	6,509.22	6,244.93
3XX Purchased Professional and Technical Services	3,054.92	999.15
4XX Purchased Property Services	5,524.04	9,215.17
5XX Other Purchased Services	5,929.63	6,374.72
6XX Supplies and Materials	27,697.45	27,966.39
810 Dues and Fees	62.50	10.00
<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>		
840 Principal On Debt	9,529.52	9,529.52
850 Interest on Debt	1,081.01	1,081.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>135,051.01</b>	<b>148,760.22</b>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						83,584.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						121,191.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						148,760.22	(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	6,295.89	Less Last Year	2,500.00	(4b)		3,795.89	
						3,795.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						59,811.95	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	87,725.40	89,362.25
1190 Penalties and Interest on Taxes	181.27	401.53
1510 Interest Earnings	1,444.75	1,574.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	89,351.42	91,338.53

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	37,250.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	37,250.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance		130,456.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		91,338.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	37,250.00		(4b)
		-37,250.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		184,545.42	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	548.90	235.18
2240 County Retirement Distribution	126,398.99	159,499.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	126,947.89	159,735.17

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	87,059.72	87,922.65
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	3,688.65	3,730.46
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	11,726.03	12,168.10
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	10,619.50	22,111.58
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,548.79	7,712.07
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	4,687.88	4,934.16
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	7,244.63	8,643.75
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	196.05	159.72
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	162.30	191.50
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	3,402.34	3,350.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	136,335.89	150,924.31



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						13,713.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						159,735.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						150,924.31	(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)						22,523.87	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

### 15 - Miscellaneous Programs Fund

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

<b>PRC Revenue</b>	<b>2012 Value</b>
<b>123 Se District Match</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	3,411.24
<b>127 AFTER SCHOOL PROGRAM LOCAL FUNDS</b>	
1900 Other Revenue from Local Sources	1,110.01
1920 Contributions/Donations from Private Sources	500.00
<b>127 Subtotal</b>	1,610.01
<b>141 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	17,273.00
<b>277 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	3,400.00
<b>311 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	50,143.00
<b>340 21st Century Community Learning</b>	
1900 Other Revenue from Local Sources	58.46
5700 Resources Transferred from Other School Districts or Cooperatives	27,616.00
<b>340 Subtotal</b>	27,674.46
<b>454 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
6100 Material Prior Period Revenue Adjustments	3,291.22
<b>455 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	27,285.00
6100 Material Prior Period Revenue Adjustments	-3,291.22
<b>455 Subtotal</b>	23,993.78
<b>456 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,221.89
<b>650 Title I - Academic Achievement Awards</b>	
4650 Federal Miscellaneous Grants from OPI	11,405.00
<b>810 Box Tops for Education Fund</b>	
1900 Other Revenue from Local Sources	196.90
1920 Contributions/Donations from Private Sources	239.90
<b>810 Subtotal</b>	436.80
<b>880 Marge Carlson Elem Memorial Funds</b>	
1900 Other Revenue from Local Sources	2,075.00
<b>890 Local Misc. Funds</b>	
1510 Interest Earnings	153.40
1900 Other Revenue from Local Sources	606.58
<b>890 Subtotal</b>	759.98





# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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
340 Subtotal	27,616.00
368 State OTO K-12 Education Data System	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	30.00
380 State OTO Indian Education for All	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,053.91
455 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	18,478.00
2XX Personal Services - Employee Benefits	6,238.51
5XX Other Purchased Services	2,537.74
6XX Supplies and Materials	3,108.45
455 Subtotal	30,362.70
456 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	4,457.26
2XX Personal Services - Employee Benefits	511.07
5XX Other Purchased Services	2,396.04
6XX Supplies and Materials	1,857.52
456 Subtotal	9,221.89
810 Box Tops for Education Fund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	176.42
819 Fairfield Memorial Garden Fund	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
6XX Supplies and Materials	70.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	143,796.52



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						24,057.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						154,695.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						143,796.52	(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	2,624.44	Less Last Year	4,339.08	(4b)		-1,714.64	
						-1,714.64	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						33,241.37	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
123 Se District Match	3,411.24	3,411.24	0.00
127 AFTER SCHOOL PROGRAM LOCAL FUNDS	1,610.01	37.85	1,572.16
141 Title II Part A	17,273.00	17,273.00	0.00
277 IDEA Part B (Trans from Coop)	3,400.00	3,400.00	0.00
311 Title I Improving Basic Programs	50,143.00	50,143.00	0.00
340 21st Century Community Learning	27,674.46	27,616.00	58.46
368 State OTO K-12 Education Data System	0.00	30.00	-30.00
380 State OTO Indian Education for All	0.00	2,053.91	-2,053.91
454 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,291.22	0.00	3,291.22
455 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	23,993.78	30,362.70	-6,368.92
456 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,221.89	9,221.89	0.00
650 Title I - Academic Achievement Awards	11,405.00	0.00	11,405.00
810 Box Tops for Education Fund	436.80	176.42	260.38
819 Fairfield Memorial Garden Fund	0.00	70.51	-70.51
880 Marge Carlson Elem Memorial Funds	2,075.00	0.00	2,075.00
890 Local Misc. Funds	759.98	0.00	759.98
<b>Total</b>	<u>154,695.38</u>	<u>143,796.52</u>	<u>10,898.86</u>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.73	6.32
1190 Penalties and Interest on Taxes	0.45	5.89
1340 Fees for Adult Education	225.00	80.00
1510 Interest Earnings	914.52	381.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,140.70	473.57

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

PRC Program Function Object	2011 Value	2012 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,705.00	1,530.00
2XX Personal Services - Employee Benefits	12.08	175.39
5XX Other Purchased Services	0.00	39.00
6XX Supplies and Materials	125.03	101.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,842.11	1,846.38

### Schedule Of Changes Worksheet

Beginning Fund Balance	32,844.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	473.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,846.38	(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)	31,471.86	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	264.99	120.74
5300 Operating Transfers from Other Funds	288.14	5,053.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	553.13	5,174.61

### 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	0.00	8,087.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	8,087.64

### Schedule Of Changes Worksheet

Beginning Fund Balance		10,221.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,174.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		8,087.64	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		7,308.66	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0890-89282345

50 Teton County  
0890 Fairfield Elem

**\*\* Recalculated \*\***

## 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
1510 Interest Earnings	147.36	85.44
3281 State Technology Aid	1,262.00	1,315.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,409.36	1,400.60

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	123.50	2,004.16
7XX Property and Equipment Acquisition	0.00	4,033.27
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	0.00	1,560.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	123.50	7,597.93

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,282.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,400.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,597.93	(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                      7,452.93    Less Last Year                      0.00                      (4b)	7,452.93	
	7,452.93	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,538.37	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,145.11	664.24
3445 State Combined Fund School Block Grant	11,708.91	11,708.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,854.02	12,373.15

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	731.03	0.00
7XX Property and Equipment Acquisition	0.00	5,094.61
<b>24XX Support Services - School Administration</b>		
6XX Supplies and Materials	709.00	0.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
4XX Purchased Property Services	625.56	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,065.59	5,094.61

### Schedule Of Changes Worksheet

Beginning Fund Balance		51,003.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		12,373.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,094.61	(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	5,094.61		
Less Last Year	0.00	(4b)	5,094.61
Ending Fund Balance (1 + 2 - 3 + 4)		5,094.61	(4)
		63,376.52	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	131,311.98	144,442.39
1190 Penalties and Interest on Taxes	258.24	731.69
1510 Interest Earnings	1,207.61	692.20
3120 State Guaranteed Tax Base Aid	20,837.31	27,768.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>153,615.14</u>	<u>173,634.71</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	115,000.00	120,000.00
850 Interest on Debt	48,402.50	43,885.00
860 Agent Fees/Issuance Costs	550.00	550.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>163,952.50</u>	<u>164,435.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		21,147.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		173,634.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		164,435.00	(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)		30,347.17	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	166.41	75.27
1900 Other Revenue from Local Sources	167.99	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	334.40	75.27

### 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	0.00	6,443.42
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	6,443.42

### Schedule Of Changes Worksheet

Beginning Fund Balance		6,372.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		75.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,443.42	(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	6,443.42		
Less Last Year	0.00		
		6,443.42	(4b)
		6,443.42	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,447.63	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.00	28.10
1190 Penalties and Interest on Taxes	0.00	34.30
1510 Interest Earnings	328.14	145.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	328.14	208.12

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	235.18
7XX Property and Equipment Acquisition	0.00	3,922.36
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	8,142.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	12,300.04

### Schedule Of Changes Worksheet

Beginning Fund Balance		12,300.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		208.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		12,300.04	(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	12,300.04		
Less Last Year	0.00	(4b)	12,300.04
Ending Fund Balance (1 + 2 - 3 + 4)		12,300.04	(4)
		12,508.16	(5)



# Trustees' Financial Summary

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

### 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	108.02	46.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>108.02</u>	<u>46.92</u>

#### 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 870 Student Scholarships	75.00	50.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>75.00</u>	<u>50.00</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					3,975.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					46.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					50.00	(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)					3,972.69	(5)



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**\*\* Recalculated \*\***

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

### 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	20.06	6.96
1900 Other Revenue from Local Sources	150.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>170.06</u>	<u>6.96</u>

#### 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		
4XX Purchased Property Services	0.00	408.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>408.96</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		870.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		408.96	(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)		468.89	(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	34,409.74	43,068.86
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	3,400.00	2,696.14
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	586,940.40	587,880.76
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,497.80	2,383.83
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	399.32	147.86
XX	XXX 26XX 41X	Energy Utility Services	40,269.13	33,407.78
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	8,142.50
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



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,013.30
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,013.30

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,337.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	44,658.93
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	76,270.67
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: 100%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	61,516.70	0.00	0.00	0.00	
280	1XXX	2XX	10,007.45	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	96.85	0.00	0.00	0.00	
280	1XXX	6XX	1,238.43	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	3,411.24	0.00	0.00	0.00	
<b>Totals</b>			76,270.67	0.00	0.00	0.00	76,270.67

*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.



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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land Improvements	21,612.00	0.00	0.00	0.00	21,612.00
Buildings	2,769,272.00	0.00	0.00	0.00	2,769,272.00
Machinery and Equipment	538,675.00	7,273.00	45,250.00	44,028.00	547,170.00
Totals at Historical Cost	3,329,559.00	7,273.00	45,250.00	44,028.00	3,338,054.00
Less Accumulated Depreciation For:					
Improvement Accum	6,996.00	0.00	1,081.00	0.00	8,077.00
Building Accum	894,104.00	-1,730.00	56,525.00	0.00	948,899.00
Machinery and Equipment Accum	309,146.00	-320.00	55,177.00	35,773.00	328,230.00
Total Accumulated Depreciation	1,210,246.00	-2,050.00	112,783.00	35,773.00	1,285,206.00
Governmental Activities, Capital Assets, net	2,119,313.00	9,323.00	-67,533.00	8,255.00	2,052,848.00

\* 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.

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	4,292.00	0.00	0.00
Operations and Maintenance (26XX)	1,088.00	0.00	0.00
Transportation (27XX)	48,459.00	0.00	0.00
Extracurricular (34XX, 35XX)	611.00	0.00	0.00
Unallocated	57,606.00	0.00	0.00
Total Depreciation for FY2012	112,056.00	0.00	0.00

\*\*\* Has comment.



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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-
<b>Governmental Activities*</b>							
Bonds							
08/15/2002	55,000.00	0.00	55,000.00	0.00	0.00	0.00	0.00
02/15/2002	910,000.00	0.00	65,000.00	0.00	845,000.00	65,000.00	780,000.00
Compensated Absences	71,867.77	12,942.05	0.00	0.00	84,809.82	0.00	84,809.82
Other Post Employment Benefits	27,259.00	0.00	0.00	8,317.00	18,942.00	0.00	18,942.00
Total Governmental Activity							
Long-Term Liabilities	1,064,126.77	12,942.05	120,000.00	8,317.00	948,751.82	65,000.00	883,751.82

\* 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.