



Trustees' Financial Summary

FY2011-12

Submit ID: 0900-79593696

**50 Teton County
0900 Greenfield 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: Caroline Forseth

Phone #: (406) 467-2433

(Signature)

(Date)

Chair, Board of Trustees: Michael Hager

(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 #
100	Local Sources	LOCAL		
365	State OTO Indian Education for All	STATE		state
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
367	State OTO FullTime Kindergarten Startup	STATE		state
368	State OTO K-12 Education Data System	STATE		N/A
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
420	Title I Improving Basic Programs	FEDERAL		84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
465	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown



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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)	86,633.65	19,811.84	99,287.24	2,128.66
02	Taxes Receivable - Real and Personal (120-149)	3,115.97	1,385.04	1,002.43	
03	Taxes Receivable - Protested (150-159)	159.96	71.06	8.98	
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	89,909.58	21,267.94	100,298.65	2,128.66
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,275.93	1,456.10	1,011.41	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,275.93	1,456.10	1,011.41	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	44,625.03	1,341.60		
48	Fund Balance for Budget	42,008.62	18,470.24	99,287.24	2,128.66
52	TOTAL FUND BALANCE/EQUITY	86,633.65	19,811.84	99,287.24	2,128.66
53	TOTAL LIABILITIES AND FUND BALANCE	89,909.58	21,267.94	100,298.65	2,128.66



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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)		33,196.02	14,577.13	
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)			4,742.12	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		33,196.02	19,319.25	
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		33,196.02	19,319.25	
52	TOTAL FUND BALANCE/EQUITY		33,196.02	19,319.25	
53	TOTAL LIABILITIES AND FUND BALANCE		33,196.02	19,319.25	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,246.81	3,452.46
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			3,246.81	3,452.46
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			3,246.81	3,452.46
52	TOTAL FUND BALANCE/EQUITY			3,246.81	3,452.46
53	TOTAL LIABILITIES AND FUND BALANCE			3,246.81	3,452.46



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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)	2,219.43	9,287.15		
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	2,219.43	9,287.15		
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	2,219.43	9,287.15		
52	TOTAL FUND BALANCE/EQUITY	2,219.43	9,287.15		
53	TOTAL LIABILITIES AND FUND BALANCE	2,219.43	9,287.15		



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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)				
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				
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				
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		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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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))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,840.60	
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			10,840.60	
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			10,840.60	
52	TOTAL FUND BALANCE/EQUITY			10,840.60	
53	TOTAL LIABILITIES AND FUND BALANCE			10,840.60	



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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)		25,916.80		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		25,916.80		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		25,916.80		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		25,916.80		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		25,916.80		



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Balance Sheet

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	90,203.62	76,532.62
1190 Penalties and Interest on Taxes	306.43	164.56
1510 Interest Earnings	2,084.39	1,052.46
1900 Other Revenue from Local Sources	489.61	0.00
3110 Direct State Aid	143,931.85	174,083.32
3111 Quality Educator	18,501.44	18,501.44
3112 At Risk Student	0.00	1,092.99
3113 Indian Education For All	1,142.40	1,162.80
3115 State Spec Ed Allowable Cost Pymt to Districts	7,327.25	7,828.60
3120 State Guaranteed Tax Base Aid	89,965.00	71,897.40
3444 State School Block Grant	16,299.81	16,299.81
3730 HB645 State Special Education Allowable Costs	441.69	0.00
7800 ARRA - State Fiscal Stabilization Fund	16,240.91	0.00
7810 Education Jobs Fund	13,575.38	204.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	400,509.78	368,820.17

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	162,424.58	187,774.69
2XX Personal Services - Employee Benefits	1,214.42	958.88
3XX Purchased Professional and Technical Services	1,342.55	1,281.50
4XX Purchased Property Services	531.01	184.75
5XX Other Purchased Services	2,664.05	3,356.69
6XX Supplies and Materials	10,402.27	9,195.90
7XX Property and Equipment Acquisition	0.00	29,802.00
810 Dues and Fees	862.42	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	6,150.00	6,171.98
2XX Personal Services - Employee Benefits	38.91	32.34
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	300.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	4,500.00	7,500.00
2XX Personal Services - Employee Benefits	29.53	56.27
6XX Supplies and Materials	1,419.42	1,007.07
23XX Support Services - General Administration		
1XX Personal Services - Salaries	28,409.11	38,620.59
2XX Personal Services - Employee Benefits	177.89	197.12



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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				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	103.00	180.00
			5XX Other Purchased Services	60.28	167.66
			6XX Supplies and Materials	0.00	35.86
			810 Dues and Fees	455.00	405.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	8,808.86	8,598.83
			2XX Personal Services - Employee Benefits	98.39	41.18
			3XX Purchased Professional and Technical Services	6,132.20	1,755.00
			4XX Purchased Property Services	0.00	65.00
			5XX Other Purchased Services	1,685.68	1,726.31
			6XX Supplies and Materials	1,001.10	738.69
			810 Dues and Fees	919.22	1,239.16
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	26,748.00	23,971.01
			2XX Personal Services - Employee Benefits	1,985.06	1,552.88
			3XX Purchased Professional and Technical Services	5,464.05	5,161.95
			4XX Purchased Property Services	15,739.62	14,467.65
			5XX Other Purchased Services	5,037.35	5,297.00
			6XX Supplies and Materials	7,318.50	3,842.43
			810 Dues and Fees	822.60	502.60
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	10,000.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	11,136.58	6,533.67
			2XX Personal Services - Employee Benefits	57.34	42.46
			810 Dues and Fees	83.01	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	4,697.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	644.82	820.68
			2XX Personal Services - Employee Benefits	48.02	53.98
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	128.00
			3XX Purchased Professional and Technical Services	5,000.00	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,240.91	0.00
	781 Education Jobs Fund				



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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
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	13,575.38	204.17
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	16,509.95	15,969.88
			2XX Personal Services - Employee Benefits	1,314.74	1,057.21
940					
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	2,700.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				380,155.82	385,395.04

Schedule Of Changes Worksheet

Beginning Fund Balance					70,235.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					368,820.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					385,395.04	(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	44,625.03	Less Last Year	11,651.61	(4b)	32,973.42	
Ending Fund Balance (1 + 2 - 3 + 4)					32,973.42	(4)
					86,633.65	(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	37,091.25	34,597.94
1190 Penalties and Interest on Taxes	141.96	73.60
1510 Interest Earnings	685.78	305.02
2220 County On-Schedule Trans Reimb	6,353.60	6,988.96
3210 State On-Schedule Trans Reimb	6,353.60	5,517.60
3444 State School Block Grant	2,237.49	2,237.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	52,863.68	49,720.61

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	2,174.86	4,856.28
2XX Personal Services - Employee Benefits	13.18	25.85
25XX Support Services - Business		
1XX Personal Services - Salaries	2,275.80	2,149.71
2XX Personal Services - Employee Benefits	13.33	9.45
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,957.91	4,642.94
2XX Personal Services - Employee Benefits	214.12	359.06
6XX Supplies and Materials	52.37	156.49
27XX Student Transportation Services		
1XX Personal Services - Salaries	32,408.28	33,579.16
2XX Personal Services - Employee Benefits	2,463.34	2,145.85
3XX Purchased Professional and Technical Services	95.00	810.75
4XX Purchased Property Services	249.50	3,055.84
5XX Other Purchased Services	2,711.67	2,554.48
6XX Supplies and Materials	5,583.98	8,539.94
810 Dues and Fees	100.00	50.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	51,313.34	62,935.80



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						33,109.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						49,720.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						62,935.80	(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	1,341.60	Less Last Year	1,424.12	(4b)		-82.52	
						-82.52	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						19,811.84	(5)



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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	23,727.89	25,608.53
1190 Penalties and Interest on Taxes	21.83	36.89
1510 Interest Earnings	1,140.32	910.95
3445 State Combined Fund School Block Grant	3,276.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>28,166.59</u>	<u>26,556.37</u>

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		72,730.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26,556.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		99,287.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	199.59	54.24
1621 Lunch Sales	11,366.48	12,529.10
3220 State Food Services Match	62.08	0.00
4550 Federal Child Nutrition	7,215.36	7,158.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,843.51	19,741.48

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	1,306.46	1,196.00
2XX Personal Services - Employee Benefits	138.60	63.09
3XX Purchased Professional and Technical Services	102.00	131.04
4XX Purchased Property Services	0.00	89.30
5XX Other Purchased Services	438.29	0.00
6XX Supplies and Materials	17,588.68	20,552.55
810 Dues and Fees	274.25	41.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,848.28	22,073.23

Schedule Of Changes Worksheet

Beginning Fund Balance	4,460.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,741.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,073.23	(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)	2,128.66	(5)



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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	609.15	316.90
2240 County Retirement Distribution	49,934.23	53,174.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,543.38	53,491.58

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	29,267.57	27,569.94
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	939.03	942.51
222X Educational Media Services		
2XX Personal Services - Employee Benefits	687.18	1,145.34
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,424.97	6,634.75
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,544.63	1,569.22
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,320.45	4,327.77
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,366.73	4,693.02
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,700.56	1,309.97
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	90.17	119.82
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	0.00	10.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,392.53	2,498.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	49,733.82	50,820.88



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

Schedule Of Changes Worksheet

Beginning Fund Balance						30,525.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						53,491.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,820.88	(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)						33,196.02	(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
100 Local Sources	
1510 Interest Earnings	78.82
1900 Other Revenue from Local Sources	750.00
3290 State - Other State Grants	861.43
	1,690.25
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,040.57
420 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	18,910.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,216.00
465 Miscellaneous Federal Grant thru OPI	
4650 Federal Miscellaneous Grants from OPI	11,405.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	42,261.82

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

PRC Program Function Object	2012 Value
100 Local Sources	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	590.00
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	1,653.37
6XX Supplies and Materials	1,118.21
	3,361.58
365 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
3XX Purchased Professional and Technical Services	495.00
6XX Supplies and Materials	33.03
	528.03
366 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	5,085.79
367 State OTO FullTime Kindergarten Startup	



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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
367 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
3XX Purchased Professional and Technical Services	902.57
412 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	2,289.17
2XX Personal Services - Employee Benefits	365.54
3XX Purchased Professional and Technical Services	266.46
6XX Supplies and Materials	4,024.40
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,095.00
412 Subtotal	8,040.57
420 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	16,335.74
2XX Personal Services - Employee Benefits	2,574.26
420 Subtotal	18,910.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,940.00
5XX Other Purchased Services	276.00
430 Subtotal	2,216.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	39,044.54



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						16,101.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						42,261.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,044.54	(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)						19,319.25	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Local Sources	1,690.25	3,361.58	-1,671.33
365 State OTO Indian Education for All	0.00	528.03	-528.03
366 State OTO Capital Invest & Deferred Maintenance	0.00	5,085.79	-5,085.79
367 State OTO FullTime Kindergarten Startup	0.00	902.57	-902.57
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,040.57	8,040.57	0.00
420 Title I Improving Basic Programs	18,910.00	18,910.00	0.00
430 Title II, Part A, Teacher/Principal Train/Recruit	2,216.00	2,216.00	0.00
465 Miscellaneous Federal Grant thru OPI	11,405.00	0.00	11,405.00
Total	<u>42,261.82</u>	<u>39,044.54</u>	<u>3,217.28</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	164.34	95.89
1910 Rentals	4,800.00	2,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>4,964.34</u>	<u>2,595.89</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		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,796.25	1,931.00
2XX Personal Services - Employee Benefits	243.01	281.70
3XX Purchased Professional and Technical Services	0.00	1,705.00
6XX Supplies and Materials	0.00	1,364.53
8XX Other Expenditures	0.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,039.26</u>	<u>5,582.23</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	6,233.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,595.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,582.23	(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)	3,246.81	(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	163.16	31.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	163.16	31.20

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,421.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,452.46	(5)



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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
1510 Interest Earnings	61.38	31.20
3281 State Technology Aid	427.60	433.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	488.98	464.58

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		
3XX Purchased Professional and Technical Services	0.00	281.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	281.45

Schedule Of Changes Worksheet

Beginning Fund Balance		2,036.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		464.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		281.45	(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	
Ending Fund Balance (1 + 2 - 3 + 4)		2,219.43	(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	294.85	64.64
3445 State Combined Fund School Block Grant	0.00	3,276.55
940		
9710 Residual Equity Transfers In	2,700.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,994.85</u>	<u>3,341.19</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		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	10,240.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>10,240.20</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		5,945.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,341.19 (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	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (4)
		9,287.15 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	7,498.30	6,731.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,498.30	6,731.19

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	7,412.03	6,459.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,412.03	6,459.92

Schedule Of Changes Worksheet

Beginning Fund Balance	10,569.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,731.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,459.92	(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)	10,840.60	(5)



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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	195,387.20	196,842.71
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	465.82	987.86
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	149.75	514.45
XX	XXX 26XX 41X	Energy Utility Services	14,573.22	13,845.90
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	10,000.00	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	7,828.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,828.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,609.36
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,273.13
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	11,273.13
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

FY2011-12

Submit ID: 0900-79593696

50 Teton County
0900 Greenfield Elem

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	6,533.67	0.00	0.00	0.00	
280	1XXX	2XX	42.46	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	0.00	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	4,697.00	0.00	0.00	0.00	
Totals			11,273.13	0.00	0.00	0.00	11,273.13

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

FY2011-12

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50 Teton County
0900 Greenfield Elem

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,778.00	0.00	0.00	0.00	1,778.00
Land Improvements	69,790.00	0.00	0.00	0.00	69,790.00
Buildings	464,790.00	0.00	0.00	0.00	464,790.00
Machinery and Equipment	247,791.00	0.00	0.00	0.00	247,791.00
Totals at Historical Cost	784,149.00	0.00	0.00	0.00	784,149.00
Less Accumulated Depreciation For:					
Improvement Accum	4,187.80	0.00	1,395.80	0.00	5,583.60
Building Accum	141,344.93	0.00	9,755.93	0.00	151,100.86
Machinery and Equipment Accum	162,809.69	0.00	13,908.24	0.00	176,717.93
Total Accumulated Depreciation	308,342.42	0.00	25,059.97	0.00	333,402.39
Governmental Activities, Capital Assets, net	475,806.58	0.00	-25,059.97	0.00	450,746.61

* 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
Unallocated	25,993.35	0.00	0.00
Total Depreciation for FY2012	25,993.35	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

0900 Greenfield Elem

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	12,434.42	0.00	0.00	2,637.53	9,796.89	0.00	9,796.89
Total Governmental Activity							
Long-Term Liabilities	12,434.42	0.00	0.00	2,637.53	9,796.89	0.00	9,796.89

* 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.