



Trustees' Financial Summary

FY2012-13

Submit ID: 0890-14653721

**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: Jim Drishinski

Phone #: (406) 467-2528

(Signature)

(Date)

Chair, Board of Trustees: Ross Oveson

(Signature)

(Date)

County Superintendent: Diane Inbody

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY13 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
456	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	10-11	84.358A
457	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	11-12	84.358A
650	Title I - Academic Achievement Awards	FEDERAL		Federal
806	Elementary Admin Fund Raisers	LOCAL	Local	Local
810	Box Tops for Education Fund	LOCAL	Local	Local
814	VIDEO (3 RIVERS GRANT)/TECH FUND	LOCAL	LOCAL	
818	GYM SCOREBOARD REIMBURSEMENT FUND	LOCAL	LOCAL	
819	Fairfield Memorial Garden Fund	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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	283,059.11	64,495.93	158,696.11	
02	Taxes Receivable - Real and Personal (120-149)	13,926.32	3,848.66	884.43	
03	Taxes Receivable - Protested (150-159)	9,614.04	1,975.50	2,114.58	
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	TOTAL ASSETS AND OTHER DEBITS	306,599.47	70,320.09	161,695.12	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	23,540.36	5,824.16	2,999.01	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	23,540.36	5,824.16	2,999.01	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	36,311.83			
48	Fund Balance for Budget	246,747.28	64,495.93	158,696.11	
52	TOTAL FUND BALANCE/EQUITY	283,059.11	64,495.93	158,696.11	
53	TOTAL LIABILITIES AND FUND BALANCE	306,599.47	70,320.09	161,695.12	



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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)		36,911.35	-28,143.76	31,403.46
02	Taxes Receivable - Real and Personal (120-149)				0.58
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			53,123.95	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		36,911.35	24,980.19	31,404.04
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				0.58
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				0.58
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,768.79	
48	Fund Balance for Budget		36,911.35	22,211.40	31,403.46
52	TOTAL FUND BALANCE/EQUITY		36,911.35	24,980.19	31,403.46
53	TOTAL LIABILITIES AND FUND BALANCE		36,911.35	24,980.19	31,404.04



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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)				2,589.58
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				2,589.58
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				2,589.58
52	TOTAL FUND BALANCE/EQUITY				2,589.58
53	TOTAL LIABILITIES AND FUND BALANCE				2,589.58



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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)	1,535.86	76,356.91		28,801.00
02	Taxes Receivable - Real and Personal (120-149)				2,774.34
03	Taxes Receivable - Protested (150-159)				2,923.06
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,535.86	76,356.91		34,498.40
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				5,697.40
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				5,697.40
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,196.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	339.86	76,356.91		28,801.00
52	TOTAL FUND BALANCE/EQUITY	1,535.86	76,356.91		28,801.00
53	TOTAL LIABILITIES AND FUND BALANCE	1,535.86	76,356.91		34,498.40



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	83.62	248.93		
02	Taxes Receivable - Real and Personal (120-149)		2.43		
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	83.62	251.36		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2.43		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2.43		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	83.62	248.93		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	83.62	248.93		
53	TOTAL LIABILITIES AND FUND BALANCE	83.62	251.36		



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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)	3,929.47			723.98
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	3,929.47			723.98
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	3,929.47			723.98
52	TOTAL FUND BALANCE/EQUITY	3,929.47			723.98
53	TOTAL LIABILITIES AND FUND BALANCE	3,929.47			723.98



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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)	52,836.10	241,243.54		
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	52,836.10	241,243.54		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	52,836.10	241,243.54		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	52,836.10	241,243.54		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	52,836.10	241,243.54		



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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	2012 Value	2013 Value
1110 District Tax Levy	390,046.30	387,583.88
1112 District Levy - Personal Property	0.00	1,583.77
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	15,698.70	8,634.42
1190 Penalties and Interest on Taxes	2,347.70	600.46
1510 Interest Earnings	3,289.54	2,443.37
1900 Other Revenue from Local Sources	2,678.49	3,715.24
3110 Direct State Aid	522,279.33	541,344.49
3111 Quality Educator	51,683.58	51,303.33
3112 At Risk Student	4,250.02	4,280.80
3113 Indian Education For All	4,202.40	4,202.40
3114 American Indian Achievement Gap	0.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	32,784.10	30,926.78
3120 State Guaranteed Tax Base Aid	230,544.18	231,968.31
3444 State School Block Grant	39,067.15	44,849.35
3446 SB372 Block Grant Reimbursement	0.00	4,292.82
7810 Education Jobs Fund	612.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,299,484.04	1,317,929.42

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	636,949.17	676,919.41
2XX Personal Services - Employee Benefits	85,939.10	85,296.42
3XX Purchased Professional and Technical Services	112.50	4,890.71
4XX Purchased Property Services	2,761.45	1,349.06
5XX Other Purchased Services	13,364.48	10,993.25
6XX Supplies and Materials	16,669.98	31,443.56
810 Dues and Fees	3,358.00	3,038.00
8XX Other Expenditures	0.00	195.00
21XX Support Services - Students		
4XX Purchased Property Services	0.00	122.33
6XX Supplies and Materials	0.00	52.51
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	125.00
222X Educational Media Services		
1XX Personal Services - Salaries	26,115.89	28,215.33
2XX Personal Services - Employee Benefits	2,225.42	2,693.27
3XX Purchased Professional and Technical Services	2,284.66	739.95
4XX Purchased Property Services	0.00	471.42



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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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			5XX Other Purchased Services	27.19	239.12
			6XX Supplies and Materials	31,177.56	33,245.37
			7XX Property and Equipment Acquisition	0.00	4,774.46
			810 Dues and Fees	0.00	66.25
	23XX Support Services - General Administration				
			6XX Supplies and Materials	0.00	35.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	85,780.06	70,244.60
			2XX Personal Services - Employee Benefits	17,134.28	14,699.76
			3XX Purchased Professional and Technical Services	312.50	725.00
			4XX Purchased Property Services	0.00	60.00
			5XX Other Purchased Services	1,280.56	838.16
			6XX Supplies and Materials	13,841.31	3,138.81
			810 Dues and Fees	464.43	3,430.00
			8XX Other Expenditures	160.47	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	42,065.79	37,699.04
			2XX Personal Services - Employee Benefits	4,853.49	7,097.07
			3XX Purchased Professional and Technical Services	3,289.40	3,053.28
			4XX Purchased Property Services	6,204.75	2,645.03
			5XX Other Purchased Services	10,430.83	7,163.78
			6XX Supplies and Materials	5,337.14	6,016.46
			810 Dues and Fees	2,001.50	2,702.35
			8XX Other Expenditures	600.72	457.47
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	58,128.37	69,870.95
			2XX Personal Services - Employee Benefits	15,345.17	15,623.94
			3XX Purchased Professional and Technical Services	971.84	1,292.04
			4XX Purchased Property Services	39,993.11	52,494.26
			5XX Other Purchased Services	414.61	0.00
			6XX Supplies and Materials	9,888.68	13,814.98
			810 Dues and Fees	77.50	17.50
	27XX Student Transportation Services				
			5XX Other Purchased Services	0.00	142.68
			6XX Supplies and Materials	0.00	2,680.68
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	61,516.70	54,434.38
			2XX Personal Services - Employee Benefits	9,956.04	9,442.20
			5XX Other Purchased Services	96.85	7.50
			6XX Supplies and Materials	1,238.43	0.00
	62XX Resources Transferred to Other School Districts or Cooperatives				



Trustees' Financial Summary

FY2012-13

Submit ID: 0890-14653721

50 Teton County
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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	2012 Value	2013 Value
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,411.24	3,401.72
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	171.11
			8XX Other Expenditures	0.00	200.87
		24XX Support Services - School Administration			
			5XX Other Purchased Services	0.00	45.00
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	2.97
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,557.01	2,317.12
			2XX Personal Services - Employee Benefits	53.77	144.99
			5XX Other Purchased Services	256.87	4.92
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	24,213.51	27,581.00
			2XX Personal Services - Employee Benefits	320.06	722.46
			3XX Purchased Professional and Technical Services	16.10	149.84
			4XX Purchased Property Services	1,051.22	0.00
			5XX Other Purchased Services	121.12	41.66
			6XX Supplies and Materials	6,176.48	1,546.23
			810 Dues and Fees	35.00	35.00
	910 Food Services				
		31XX Food Services			
			3XX Purchased Professional and Technical Services	0.00	9.26
			4XX Purchased Property Services	0.00	236.98
			5XX Other Purchased Services	0.00	47.88
			6XX Supplies and Materials	11,937.02	27,564.58
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	5,053.87	0.00
123 Se District Match					
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	39.04	15.22
141 Title II Part A					
	280 Special Education - Local and State				
		1XXX Instruction			



Trustees' Financial Summary

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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	2012 Value	2013 Value
141	Title II Part A				
	280	Special Education - Local and State			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	335.68
	420	Title I, Part A, Improving Basic Programs			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	235.11	0.00
		141 Subtotal		<u>235.11</u>	<u>335.68</u>
277	IDEA Part B (Trans from Coop)				
	280	Special Education - Local and State			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	12.37	36.53
311	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	29.20	259.50
340	21st Century Community Learning				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	267.09	165.43
455					
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	239.29	0.00
456	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	29.11	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>1,267,424.41</u></u>	<u><u>1,329,733.29</u></u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						292,432.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,317,929.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,329,733.29	(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	36,311.83	Less Last Year	33,881.01	(4b)		2,430.82	
						2,430.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						283,059.11	(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	2012 Value	2013 Value
1110 District Tax Levy	76,362.16	108,929.57
1190 Penalties and Interest on Taxes	447.44	132.16
1510 Interest Earnings	797.69	410.93
2220 County On-Schedule Trans Reimb	22,463.10	16,353.00
3210 State On-Schedule Trans Reimb	19,759.50	16,353.00
3444 State School Block Grant	1,361.90	2,445.31
3446 SB372 Block Grant Reimbursement	0.00	804.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	121,191.79	145,428.32

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	39,316.22	32,905.39
2XX Personal Services - Employee Benefits	4,007.71	4,800.63
27XX Student Transportation Services		
1XX Personal Services - Salaries	44,015.40	43,663.79
2XX Personal Services - Employee Benefits	6,244.93	5,697.35
3XX Purchased Professional and Technical Services	999.15	3,980.77
4XX Purchased Property Services	9,215.17	4,106.23
5XX Other Purchased Services	6,374.72	7,309.48
6XX Supplies and Materials	27,966.39	22,108.91
810 Dues and Fees	10.00	0.00
8XX Other Expenditures	0.00	9,875.90
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	9,529.52	0.00
850 Interest on Debt	1,081.01	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	148,760.22	134,448.45



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						59,811.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						145,428.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						134,448.45	(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	6,295.89	(4b)		-6,295.89	
						-6,295.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						64,495.93	(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	2012 Value	2013 Value
1110 District Tax Levy	89,362.25	20,058.24
1190 Penalties and Interest on Taxes	401.53	93.72
1510 Interest Earnings	1,574.75	1,533.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>91,338.53</u>	<u>21,685.19</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	47,534.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>47,534.50</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		184,545.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,685.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		47,534.50	(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)		158,696.11	(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	2012 Value	2013 Value
1510 Interest Earnings	235.18	225.46
2240 County Retirement Distribution	159,499.99	160,325.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	159,735.17	160,550.56

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	87,922.65	94,839.49
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,730.46	4,171.20
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	12,168.10	9,772.76
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	22,111.58	11,213.90
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,712.07	9,428.06
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,934.16	4,953.26
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,643.75	7,541.95
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	159.72	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	191.50	304.18
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,350.32	3,938.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	150,924.31	146,163.08



Trustees' Financial Summary

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

Schedule Of Changes Worksheet

Beginning Fund Balance						22,523.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						160,550.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						146,163.08	(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)						36,911.35	(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	2013 Value
123 Se District Match	
5700 Resources Transferred from Other School Districts or Cooperatives	3,401.72
127 AFTER SCHOOL PROGRAM LOCAL FUNDS	
1920 Contributions/Donations from Private Sources	1,420.25
141 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	17,268.00
277 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	3,400.00
311 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	49,179.00
340 21st Century Community Learning	
1900 Other Revenue from Local Sources	40.80
5700 Resources Transferred from Other School Districts or Cooperatives	18,143.71
340 Subtotal	18,184.51
456 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
1900 Other Revenue from Local Sources	376.36
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	26,385.75
456 Subtotal	26,762.11
457 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,898.31
806 Elementary Admin Fund Raisers	
1900 Other Revenue from Local Sources	400.00
810 Box Tops for Education Fund	
1900 Other Revenue from Local Sources	317.40
814 VIDEO (3 RIVERS GRANT)/TECH FUND	
1900 Other Revenue from Local Sources	500.00
818 GYM SCOREBOARD REIMBURSEMENT FUND	
1900 Other Revenue from Local Sources	150.00
890 Local Misc. Funds	
1510 Interest Earnings	190.90
1900 Other Revenue from Local Sources	215.57
890 Subtotal	406.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	133,287.77



Trustees' Financial Summary

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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	2013 Value
123 Se District Match	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	1,225.32
2XX Personal Services - Employee Benefits	298.31
	1,523.63
123 Subtotal	
127 AFTER SCHOOL PROGRAM LOCAL FUNDS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	440.75
141 Title II Part A	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	12,482.57
2XX Personal Services - Employee Benefits	4,785.43
	17,268.00
141 Subtotal	
277 IDEA Part B (Trans from Coop)	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	2,684.17
2XX Personal Services - Employee Benefits	715.83
	3,400.00
277 Subtotal	
311 Title I Improving Basic Programs	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	37,137.59
2XX Personal Services - Employee Benefits	12,041.41
	49,179.00
311 Subtotal	
340 21st Century Community Learning	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
5XX Other Purchased Services	117.00
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	19,219.42
2XX Personal Services - Employee Benefits	5,183.35
3XX Purchased Professional and Technical Services	600.00
5XX Other Purchased Services	365.34
6XX Supplies and Materials	2,247.89



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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	2013 Value
340 Subtotal	27,733.00
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	1,233.73
3XX Purchased Professional and Technical Services	1,500.00
5XX Other Purchased Services	1,595.21
6XX Supplies and Materials	16,153.17
7XX Property and Equipment Acquisition	6,280.00
456 Subtotal	26,762.11
457 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	300.00
4XX Purchased Property Services	280.00
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	8,092.71
5XX Other Purchased Services	2,525.70
6XX Supplies and Materials	699.90
457 Subtotal	11,898.31
650 Title I - Academic Achievement Awards	
650 Adult Basic Education/GED Programs	
1XXX Instruction	
6XX Supplies and Materials	2,892.50
806 Elementary Admin Fund Raisers	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	246.00
819 Fairfield Memorial Garden Fund	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	141,693.30



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						33,241.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						133,287.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						141,693.30	(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	2,768.79	Less Last Year	2,624.44	(4b)		144.35	
						144.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						24,980.19	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
123 Se District Match	3,401.72	1,523.63	1,878.09
127 AFTER SCHOOL PROGRAM LOCAL FUNDS	1,420.25	440.75	979.50
141 Title II Part A	17,268.00	17,268.00	0.00
277 IDEA Part B (Trans from Coop)	3,400.00	3,400.00	0.00
311 Title I Improving Basic Programs	49,179.00	49,179.00	0.00
340 21st Century Community Learning	18,184.51	27,733.00	-9,548.49
456 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	26,762.11	26,762.11	0.00
457 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,898.31	11,898.31	0.00
650 Title I - Academic Achievement Awards	0.00	2,892.50	-2,892.50
806 Elementary Admin Fund Raisers	400.00	246.00	154.00
810 Box Tops for Education Fund	317.40	0.00	317.40
814 VIDEO (3 RIVERS GRANT)/TECH FUND	500.00	0.00	500.00
818 GYM SCOREBOARD REIMBURSEMENT FUND	150.00	0.00	150.00
819 Fairfield Memorial Garden Fund	0.00	350.00	-350.00
890 Local Misc. Funds	406.47	0.00	406.47
Total	<u>133,287.77</u>	<u>141,693.30</u>	<u>-8,405.53</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	2012 Value	2013 Value
1110 District Tax Levy	6.32	0.98
1190 Penalties and Interest on Taxes	5.89	0.00
1340 Fees for Adult Education	80.00	48.00
1510 Interest Earnings	381.36	250.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>473.57</u>	<u>299.47</u>

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,530.00	220.00
2XX Personal Services - Employee Benefits	175.39	13.12
5XX Other Purchased Services	39.00	65.00
6XX Supplies and Materials	101.99	69.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,846.38</u>	<u>367.87</u>

Schedule Of Changes Worksheet

Beginning Fund Balance						31,471.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						299.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						367.87	(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)						31,403.46	(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	2012 Value	2013 Value
1510 Interest Earnings	120.74	35.29
5300 Operating Transfers from Other Funds	5,053.87	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>5,174.61</u>	<u>35.29</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	8,087.64	4,725.66
2XX Personal Services - Employee Benefits	0.00	28.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>8,087.64</u>	<u>4,754.37</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		7,308.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		35.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,754.37	(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)		2,589.58	(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	2012 Value	2013 Value
1510 Interest Earnings	85.44	17.58
1900 Other Revenue from Local Sources	0.00	107.66
3281 State Technology Aid	1,315.16	1,325.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,400.60	1,450.42

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,004.16	1,196.00
7XX Property and Equipment Acquisition	4,033.27	0.00
222X Educational Media Services		
6XX Supplies and Materials	1,560.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,597.93	1,196.00

Schedule Of Changes Worksheet

Beginning Fund Balance	7,538.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,450.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,196.00	(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 1,196.00 Less Last Year 7,452.93	(4b)	-6,256.93
		-6,256.93 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,535.86 (5)



Trustees' Financial Summary

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50 Teton County
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**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	664.24	543.53
3445 State Combined Fund School Block Grant	11,708.91	15,050.56
3447 SB372 Combined Block Grant Reimbursement	0.00	2,480.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,373.15	18,075.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
7XX Property and Equipment Acquisition	5,094.61	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,094.61	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		63,376.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		18,075.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	5,094.61		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		-5,094.61	(4)
		76,356.91	(5)



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**** Recalculated ****

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	2012 Value	2013 Value
1110 District Tax Levy	144,442.39	73,818.86
1112 District Levy - Personal Property	0.00	290.10
1190 Penalties and Interest on Taxes	731.69	531.66
1510 Interest Earnings	692.20	0.00
3120 State Guaranteed Tax Base Aid	27,768.43	28,160.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	173,634.71	102,801.33

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	120,000.00	65,000.00
850 Interest on Debt	43,885.00	39,047.50
860 Agent Fees/Issuance Costs	550.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	164,435.00	104,347.50

Schedule Of Changes Worksheet

Beginning Fund Balance		30,347.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		102,801.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		104,347.50	(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)		28,801.00	(5)



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**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	75.27	5.72
1900 Other Revenue from Local Sources	0.00	73.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>75.27</u>	<u>79.41</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	6,443.42	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>6,443.42</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		6,447.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		79.41	(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	6,443.42		
		-6,443.42	(4b)
		-6,443.42	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		83.62	(5)



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**** Recalculated ****

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	2012 Value	2013 Value
1110 District Tax Levy	28.10	9.45
1190 Penalties and Interest on Taxes	34.30	0.00
1510 Interest Earnings	145.72	31.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	208.12	40.81

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	235.18	0.00
7XX Property and Equipment Acquisition	3,922.36	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	8,142.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,300.04	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	12,508.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40.81	(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	12,300.04	(4b)
	-12,300.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	248.93	(5)



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**** Recalculated ****

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	2012 Value	2013 Value
1510 Interest Earnings	46.92	31.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46.92	31.78

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 870 Student Scholarships	50.00	75.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50.00	75.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,972.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	75.00	(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)	3,929.47	(5)



Trustees' Financial Summary

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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	2012 Value	2013 Value
1510 Interest Earnings	6.96	5.09
1900 Other Revenue from Local Sources	0.00	250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6.96	255.09

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	408.96	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	408.96	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	468.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	255.09	(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)
	723.98	(5)



Trustees' Financial Summary

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**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	43,068.86	33,408.23
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	2,696.14	1,225.32
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	2,684.17
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	587,880.76	597,403.24
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,383.83	4,656.50
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	147.86	14.80
XX	XXX 26XX 41X	Energy Utility Services	33,407.78	45,126.78
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	8,142.50	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,926.78
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,926.78

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,308.24
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	44,534.34
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	67,673.23
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 FY2015 Maximum Budget: 100%



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	54,434.38	0.00	0.00	0.00	
280	1XXX	2XX	9,829.63	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	7.50	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	3,401.72	0.00	0.00	0.00	
Totals			67,673.23	0.00	0.00	0.00	67,673.23

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 FY13.



Trustees' Financial Summary

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	21,612.00	0.00	0.00	0.00	21,612.00
Buildings	2,769,272.00	0.00	7,725.00	0.00	2,776,997.00
*** Machinery and Equipment	547,170.00	0.00	60,780.00	0.00	607,950.00
Totals at Historical Cost	3,338,054.00	0.00	68,505.00	0.00	3,406,559.00
Less Accumulated Depreciation For:					
Improvement Accum	8,077.00	0.00	1,081.00	0.00	9,158.00
Building Accum	948,899.00	0.00	56,526.00	0.00	1,005,425.00
Machinery and Equipment Accum	328,230.00	0.00	55,179.00	0.00	383,409.00
Total Accumulated Depreciation	1,285,206.00	0.00	112,786.00	0.00	1,397,992.00
Governmental Activities, Capital Assets, net	2,052,848.00	0.00	-44,281.00	0.00	2,008,567.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
--	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2013

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
02/15/2002	845,000.00	0.00	65,000.00	0.00	780,000.00	70,000.00	710,000.00
Compensated Absences	84,809.82	0.00	0.00	34,287.84	50,521.98	0.00	50,521.98
Other Post Employment Benefits	18,942.00	0.00	0.00	0.00	18,942.00	0.00	0.00
Total Governmental Activity	948,751.82	0.00	65,000.00	34,287.84	849,463.98	70,000.00	760,521.98
Long-Term Liabilities							

* 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.