



# Trustees' Financial Summary

**FY2012-13**

Submit ID: 0891-65681422

**50 Teton County  
0891 Fairfield H S**

**\*\* 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 (Class size Reduction)	STATE	State	
277	IDEA Part B (Trans from Coop)	FEDERAL	FEDERAL	84.027A
311	Title I Improving Basic Programs	FEDERAL	Federal	84.010A
326	Advancing Ag in Montana	STATE	State	
328	Advancing Agriculture Education Program	STATE	State	NA
340	21st Century Community Learning	FEDERAL		84.287
360	MONTANA DIGITAL ACADEMY	STATE	STATE	
390	Vo Ed All Career & Tech Ed Programs	STATE	STATE	State
456	Reap fUNDS 10-11	LOCAL	LOCAL	
458	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	12-13	84.358A
650	Titel I Academic Achievement Award	STATE		NA
814	VIDEO TECH FUND	LOCAL	LOCAL	
818	Gymn Scoreboard Reim. Fund	LOCAL	LOCAL	LOCAL
822	Vo Ed Carl Perkins Basic Grant	FEDERAL	FEDERAL	84.048A
853	Dr. David W. Baker Memorial Science Grant	LOCAL	Local	Local
890	Local Misc. Funds	LOCAL	LOCAL	LOCAL



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	298,904.72	62,437.35	148,507.62	1,000.00
02	Taxes Receivable - Real and Personal (120-149)	21,245.60	5,333.06	757.46	
03	Taxes Receivable - Protested (150-159)	7,647.09	1,369.32	1,513.38	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1,011.65
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	327,797.41	69,139.73	150,778.46	2,011.65
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	1,000.00			
25	Deferred Revenue (680)	28,892.69	6,702.38	2,270.84	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	29,892.69	6,702.38	2,270.84	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	39,033.52			
48	Fund Balance for Budget	258,871.20	62,437.35	148,507.62	2,011.65
52	<b>TOTAL FUND BALANCE/EQUITY</b>	297,904.72	62,437.35	148,507.62	2,011.65
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	327,797.41	69,139.73	150,778.46	2,011.65



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		70,282.92	62,689.09	46,548.68
02	Taxes Receivable - Real and Personal (120-149)				2.96
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			400.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		70,282.92	63,089.09	46,551.64
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				2.96
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				2.96
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,046.73	
48	Fund Balance for Budget		70,282.92	62,042.36	46,548.68
52	<b>TOTAL FUND BALANCE/EQUITY</b>		70,282.92	63,089.09	46,548.68
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		70,282.92	63,089.09	46,551.64



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,743.17			4,584.74
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)	2,367.85			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	25,111.02			4,584.74
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	25,111.02			4,584.74
52	<b>TOTAL FUND BALANCE/EQUITY</b>	25,111.02			4,584.74
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	25,111.02			4,584.74



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	506.74	105,409.65		25,098.51
02	Taxes Receivable - Real and Personal (120-149)				3,593.99
03	Taxes Receivable - Protested (150-159)				1,088.62
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	506.74	105,409.65		29,781.12
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				4,682.61
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				4,682.61
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	506.74	105,409.65		25,098.51
52	<b>TOTAL FUND BALANCE/EQUITY</b>	506.74	105,409.65		25,098.51
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	506.74	105,409.65		29,781.12



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21.93	164.67		
02	Taxes Receivable - Real and Personal (120-149)		16.18		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	21.93	180.85		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		16.18		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		16.18		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	21.93	164.67		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	21.93	164.67		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21.93	180.85		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			44,719.83	
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)			199.00	
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			44,918.83	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			44,918.83	
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			44,918.83	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			44,918.83	



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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	119,025.34		168,018.00	93,542.23
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	119,025.34		168,018.00	93,542.23
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	5.95			
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	119,019.39		168,018.00	93,542.23
52	<b>TOTAL FUND BALANCE/EQUITY</b>	119,025.34		168,018.00	93,542.23
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	119,025.34		168,018.00	93,542.23



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

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



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## Balance Sheet

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



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## 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	421,635.22	448,417.27
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,941.62	8,646.84
1190 Penalties and Interest on Taxes	2,241.52	2,398.00
1510 Interest Earnings	3,863.93	2,612.52
1900 Other Revenue from Local Sources	512.94	5,457.70
3110 Direct State Aid	488,995.64	478,501.88
3111 Quality Educator	41,857.92	41,857.92
3112 At Risk Student	1,824.16	1,686.99
3113 Indian Education For All	2,713.20	2,550.00
3114 American Indian Achievement Gap	200.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	37,487.78	35,245.83
3120 State Guaranteed Tax Base Aid	230,361.48	218,003.92
3444 State School Block Grant	27,186.62	37,843.85
3446 SB372 Block Grant Reimbursement	0.00	7,633.49
7810 Education Jobs Fund	573.51	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,270,395.54</b>	<b>1,291,056.21</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	378,739.77	338,232.51
2XX Personal Services - Employee Benefits	52,305.38	36,244.07
3XX Purchased Professional and Technical Services	531.90	4,886.72
4XX Purchased Property Services	2,708.37	6,268.20
5XX Other Purchased Services	10,121.51	17,932.65
6XX Supplies and Materials	12,066.17	26,766.63
7XX Property and Equipment Acquisition	0.00	329.10
810 Dues and Fees	3,215.00	2,875.00
8XX Other Expenditures	0.00	195.00
<b>21XX Support Services - Students</b>		
4XX Purchased Property Services	0.00	122.33
6XX Supplies and Materials	0.00	52.48
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	0.00	125.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	26,115.89	16,292.59
2XX Personal Services - Employee Benefits	2,225.39	1,439.86
3XX Purchased Professional and Technical Services	3,984.66	739.96
4XX Purchased Property Services	0.00	471.43



# Trustees' Financial Summary

FY2012-13

Submit ID: 0891-65681422

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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>222X Educational Media Services</b>			
			5XX Other Purchased Services	27.20	239.13
			6XX Supplies and Materials	53,361.88	32,837.56
			7XX Property and Equipment Acquisition	0.00	4,774.47
			810 Dues and Fees	0.00	66.25
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	102,976.46	0.00
			2XX Personal Services - Employee Benefits	16,765.67	14,254.73
			3XX Purchased Professional and Technical Services	312.50	725.00
			4XX Purchased Property Services	0.00	60.00
			5XX Other Purchased Services	2,726.18	4,977.38
			6XX Supplies and Materials	8,600.47	4,084.01
			810 Dues and Fees	515.00	2,080.00
			8XX Other Expenditures	160.48	4,760.27
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	42,067.57	37,642.02
			2XX Personal Services - Employee Benefits	4,860.79	7,126.22
			3XX Purchased Professional and Technical Services	3,260.21	2,943.57
			4XX Purchased Property Services	7,142.03	3,967.55
			5XX Other Purchased Services	17,498.31	14,866.96
			6XX Supplies and Materials	4,495.91	5,984.00
			810 Dues and Fees	2,001.50	2,702.35
			8XX Other Expenditures	600.73	457.48
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	58,128.14	52,345.99
			2XX Personal Services - Employee Benefits	15,289.86	12,548.92
			3XX Purchased Professional and Technical Services	971.85	1,292.03
			4XX Purchased Property Services	67,270.90	58,321.16
			5XX Other Purchased Services	414.62	0.00
			6XX Supplies and Materials	9,908.92	13,097.95
			810 Dues and Fees	77.50	17.50
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services	0.00	748.43
			5XX Other Purchased Services	0.00	142.68
			6XX Supplies and Materials	0.00	2,317.23
			8XX Other Expenditures	0.00	7,359.25
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			1XX Personal Services - Salaries	0.00	90,471.83
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	81,248.98	91,901.55
			2XX Personal Services - Employee Benefits	12,820.38	14,408.23
			5XX Other Purchased Services	128.82	0.00



# Trustees' Financial Summary

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

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	347.70	673.26
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	2,202.40	1,981.58
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	150,784.29	146,184.43
			2XX Personal Services - Employee Benefits	13,097.81	12,993.05
			4XX Purchased Property Services	55.00	11.00
			5XX Other Purchased Services	1,037.70	33.55
			6XX Supplies and Materials	11,737.05	2,058.77
			810 Dues and Fees	275.00	0.00
	<b>420 Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	3.85	4.24
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	15,839.76	16,435.35
			2XX Personal Services - Employee Benefits	1,310.14	1,350.68
			3XX Purchased Professional and Technical Services	523.32	0.00
			5XX Other Purchased Services	3,530.25	1,864.84
			810 Dues and Fees	35.00	35.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	61,481.21	67,089.49
			2XX Personal Services - Employee Benefits	959.80	1,853.97
			3XX Purchased Professional and Technical Services	198.11	327.59
			4XX Purchased Property Services	4,428.13	875.66
			5XX Other Purchased Services	2,105.23	4,738.99
			6XX Supplies and Materials	10,242.77	20,041.04
			810 Dues and Fees	3,775.00	35.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			3XX Purchased Professional and Technical Services	0.00	9.26
			4XX Purchased Property Services	0.00	58.00
			5XX Other Purchased Services	59.81	31.62
			6XX Supplies and Materials	11,937.11	31,141.82
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	6,250.48	0.00
	<b>123 Se District Match</b>				
		<b>280 Special Education - Local and State</b>			



# Trustees' Financial Summary

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

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
123	Se District Match				
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	20.44	19.21
277	IDEA Part B (Trans from Coop)				
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	5.36	31.62
390	Vo Ed All Career & Tech Ed Programs				
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			6XX Supplies and Materials	0.00	15.00
458	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)				
	410	Miscellaneous Federal Grants Direct from Feds			
		1XXX	Instruction		
			6XX Supplies and Materials	0.00	295.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,307,889.62	1,252,684.25

### Schedule Of Changes Worksheet

Beginning Fund Balance					282,739.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,291,056.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,252,684.25	(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	39,033.52	Less Last Year	62,240.23	(4b)	-23,206.71	
					-23,206.71	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					297,904.72	(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	72,138.57	115,738.59
1190 Penalties and Interest on Taxes	413.90	170.08
1510 Interest Earnings	752.28	368.18
2220 County On-Schedule Trans Reimb	22,463.10	16,353.00
3210 State On-Schedule Trans Reimb	19,665.00	16,353.00
3444 State School Block Grant	1,095.77	2,865.52
3446 SB372 Block Grant Reimbursement	0.00	1,267.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>116,528.62</b>	<b>153,116.00</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
6XX Supplies and Materials	0.00	66.22
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	39,318.32	32,905.39
2XX Personal Services - Employee Benefits	4,010.30	4,800.64
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	44,566.47	43,663.59
2XX Personal Services - Employee Benefits	6,388.11	5,697.78
3XX Purchased Professional and Technical Services	999.15	3,980.77
4XX Purchased Property Services	10,882.20	5,489.70
5XX Other Purchased Services	6,185.80	7,068.53
6XX Supplies and Materials	27,402.61	22,089.92
810 Dues and Fees	10.00	0.00
<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>		
840 Principal On Debt	9,529.53	9,324.93
850 Interest on Debt	1,081.02	550.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>150,373.51</b>	<b>135,638.44</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						51,255.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						153,116.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						135,638.44	(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)						62,437.35	(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	83,573.07	13,095.63
1190 Penalties and Interest on Taxes	378.86	107.94
1510 Interest Earnings	1,545.07	1,466.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>85,497.00</b>	<b>14,669.80</b>

### 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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>47,534.50</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	181,372.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,669.80	(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)
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)	148,507.62	(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	2012 Value	2013 Value
1510 Interest Earnings	139.31	2.75
1621 Lunch Sales	90,410.30	77,219.71
1634 Daily Ala Carte Sales	4,768.62	5,805.95
1900 Other Revenue from Local Sources	153.30	0.00
1920 Contributions/Donations from Private Sources	4.02	0.00
3220 State Food Services Match	168.49	1,011.65
4550 Federal Child Nutrition	70,639.09	73,565.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>166,283.13</b>	<b>157,605.09</b>

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	90,612.16	88,766.48
2XX Personal Services - Employee Benefits	13,171.24	20,710.51
3XX Purchased Professional and Technical Services	936.59	150.11
4XX Purchased Property Services	866.81	5,911.80
5XX Other Purchased Services	744.38	265.60
6XX Supplies and Materials	85,538.58	39,388.23
810 Dues and Fees	629.03	562.98
8XX Other Expenditures	0.00	6.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>192,498.79</b>	<b>155,761.93</b>



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						168.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						157,605.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						155,761.93	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,011.65	(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	2012 Value	2013 Value
1510 Interest Earnings	334.01	373.16
2240 County Retirement Distribution	179,500.00	178,956.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	179,834.01	179,329.95

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

PRC Program Function Object	2012 Value	2013 Value
<b>170 Distance Learning</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	55,049.49	0.00
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	49,364.10
<b>22XX Educational Media Services</b>		
2XX Personal Services - Employee Benefits	3,730.62	2,410.83
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	14,567.80	13,229.68
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	23,174.31	11,213.76
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,768.38	7,011.41
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	5,236.80	5,160.65
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	12,484.01	13,828.78
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	21,921.43	21,350.37
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	159.76	0.00
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	2,424.75	2,529.28
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	8,565.18	9,044.94



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	11,767.84	10,564.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>166,850.37</u>	<u>145,708.54</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					36,661.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					179,329.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					145,708.54	(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)					70,282.92	(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
<b>123 Se District Match</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	1,981.58
<b>277 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	3,400.00
<b>328 Advancing Agriculture Education Program</b>	
3270 State - Advancing Agriculture Education	200.00
<b>360 MONTANA DIGITAL ACADEMY</b>	
3290 State - Other State Grants	12,900.96
<b>390 Vo Ed All Career &amp; Tech Ed Programs</b>	
1900 Other Revenue from Local Sources	318.32
3900 State Career & Technical Ed Entitlement	7,261.00
<b>390 Subtotal</b>	7,579.32
<b>814 VIDEO TECH FUND</b>	
1900 Other Revenue from Local Sources	759.50
<b>818 Gymn Scoreboard Reim. Fund</b>	
1900 Other Revenue from Local Sources	600.00
<b>822 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,115.00
<b>853 Dr. David W. Baker Memorial Science Grant</b>	
1900 Other Revenue from Local Sources	2,453.00
<b>890 Local Misc. Funds</b>	
1510 Interest Earnings	326.30
1900 Other Revenue from Local Sources	1,067.90
<b>890 Subtotal</b>	1,394.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	35,383.56

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

PRC Program Function Object	2013 Value
<b>123 Se District Match</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,563.37
2XX Personal Services - Employee Benefits	418.21
<b>123 Subtotal</b>	1,981.58
<b>277 IDEA Part B (Trans from Coop)</b>	





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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
<b>814 VIDEO TECH FUND</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	714.96
8XX Other Expenditures	700.00
	1,414.96
<b>814 Subtotal</b>	
<b>818 Gymn Scoreboard Reim. Fund</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,818.25
<b>822 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	400.00
7XX Property and Equipment Acquisition	3,715.00
	4,115.00
<b>822 Subtotal</b>	
<b>853 Dr. David W. Baker Memorial Science Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,381.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	35,780.36

#### Schedule Of Changes Worksheet

Beginning Fund Balance	64,638.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,383.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,780.36	(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	1,046.73	
Less Last Year	2,199.18	(4b)
		-1,152.45
		-1,152.45 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	63,089.09	(5)



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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
123 Se District Match	1,981.58	1,981.58	0.00
277 IDEA Part B (Trans from Coop)	3,400.00	3,400.00	0.00
326 Advancing Ag in Montana	0.00	179.99	-179.99
328 Advancing Agriculture Education Program	200.00	0.00	200.00
340 21st Century Community Learning	0.00	646.73	-646.73
360 MONTANA DIGITAL ACADEMY	12,900.96	13,555.51	-654.55
390 Vo Ed All Career & Tech Ed Programs	7,579.32	3,394.81	4,184.51
650 Titel I Academic Achievement Award	0.00	2,892.50	-2,892.50
814 VIDEO TECH FUND	759.50	1,414.96	-655.46
818 Gymn Scoreboard Reim. Fund	600.00	1,818.25	-1,218.25
822 Vo Ed Carl Perkins Basic Grant	4,115.00	4,115.00	0.00
853 Dr. David W. Baker Memorial Science Grant	2,453.00	2,381.03	71.97
890 Local Misc. Funds	1,394.20	0.00	1,394.20
<b>Total</b>	<b>35,383.56</b>	<b>35,780.36</b>	<b>-396.80</b>



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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	6.42	0.98
1190 Penalties and Interest on Taxes	5.94	0.00
1340 Fees for Adult Education	80.00	48.00
1510 Interest Earnings	541.52	365.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>633.88</u>	<u>414.77</u>

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

PRC Program Function Object	2012 Value	2013 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,530.00	220.00
2XX Personal Services - Employee Benefits	171.18	0.00
5XX Other Purchased Services	39.00	65.00
6XX Supplies and Materials	102.00	69.75
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	11.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>1,842.18</u>	<u>366.59</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		46,500.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		414.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		366.59	(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)		46,548.68	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0891-65681422

50 Teton County  
0891 Fairfield H S

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

## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	3,450.00	3,450.00
1510 Interest Earnings	340.65	232.68
1900 Other Revenue from Local Sources	0.00	500.00
3260 State Driver's Education Reimbursement	0.00	4,783.82
6100 Material Prior Period Revenue Adjustments	-283.90	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,506.75</b>	<b>8,966.50</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	3,911.20	3,465.00
4XX Purchased Property Services	2,514.50	2,797.51
5XX Other Purchased Services	1,008.42	330.00
6XX Supplies and Materials	89.90	0.00
<b>221X Improvement of Instruction Services</b>		
6XX Supplies and Materials	0.00	354.72
<b>26XX Operation and Maintenance of Plant Services</b>		
5XX Other Purchased Services	0.00	3,081.10
6XX Supplies and Materials	0.00	161.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>7,524.02</b>	<b>10,190.31</b>



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

## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						26,834.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,966.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,190.31	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	500.00	(4b)		-500.00	
						-500.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						25,111.02	(5)



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

## 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	135.34	50.55
5300 Operating Transfers from Other Funds	6,250.48	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>6,385.82</u>	<u>50.55</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	8,893.28	4,725.68
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	0.00	16.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>8,893.28</u>	<u>4,742.28</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					9,276.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,742.28	(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)					4,584.74	(5)



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

## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	89.79	13.99
1900 Other Revenue from Local Sources	0.00	107.68
3281 State Technology Aid	1,229.59	1,175.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,319.38</b>	<b>1,296.84</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	2,004.18	882.89
7XX Property and Equipment Acquisition	4,590.87	0.00
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	1,560.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>8,155.55</b>	<b>882.89</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,103.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,296.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	882.89	(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	8,010.55	(4b)
	-8,010.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	506.74	(5)



# Trustees' Financial Summary

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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	939.00	752.35
1900 Other Revenue from Local Sources	0.00	559.11
3445 State Combined Fund School Block Grant	12,267.58	16,255.88
3447 SB372 Combined Block Grant Reimbursement	0.00	2,856.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>13,206.58</u>	<u>20,424.05</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 7XX Property and Equipment Acquisition	4,468.56	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>4,468.56</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		89,454.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		20,424.05	(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	4,468.56		(4b)
		-4,468.56	
		-4,468.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		105,409.65	(5)



# Trustees' Financial Summary

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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	77,739.83	78,578.62
1190 Penalties and Interest on Taxes	326.60	148.35
1510 Interest Earnings	528.18	354.32
3120 State Guaranteed Tax Base Aid	29,442.98	26,078.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>108,037.59</u>	<u>105,159.68</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		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	65,000.00	70,000.00
850 Interest on Debt	42,346.26	39,665.00
860 Agent Fees/Issuance Costs	300.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>107,646.26</u>	<u>109,965.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		29,903.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		105,159.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		109,965.00	(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)		25,098.51	(5)



# Trustees' Financial Summary

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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	160.22	13.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	160.22	13.51

#### 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	14,102.90	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	14,102.90	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	14,111.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13.51	(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                      14,102.90                      (4b)	-14,102.90	
	-14,102.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21.93	(5)



# Trustees' Financial Summary

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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	17.25	5.64
1190 Penalties and Interest on Taxes	21.05	0.00
1510 Interest Earnings	98.38	22.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>136.68</u>	<u>27.99</u>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
7XX Property and Equipment Acquisition	399.33	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	8,142.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>8,541.83</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		8,678.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		27.99	(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	8,541.83	(4b)	-8,541.83
Ending Fund Balance (1 + 2 - 3 + 4)		-8,541.83	(4)
		164.67	(5)



# Trustees' Financial Summary

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

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

### 74 - Purchasing Internal Service Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	290.80	265.66
1900 Other Revenue from Local Sources	7,500.00	0.00
1970 Services Provided Other Funds	16,782.36	14,683.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	24,573.16	14,948.87

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
4XX Purchased Property Services	937.00	65.95
6XX Supplies and Materials	8,139.59	6,675.66
7XX Property and Equipment Acquisition	7,999.00	7,999.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	17,075.59	14,740.61

#### Schedule Of Changes Worksheet

Beginning Fund Balance	44,710.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,948.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,740.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,918.83	(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	1,552.30	992.39
1900 Other Revenue from Local Sources	5,544.89	11,296.39
1920 Contributions/Donations from Private Sources	5,658.87	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>12,756.06</b>	<b>12,288.78</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
5XX Other Purchased Services	0.00	3,864.29
6XX Supplies and Materials	0.00	2,286.95
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	14,893.52	13,437.77
2XX Personal Services - Employee Benefits	1,237.47	1,147.44
5XX Other Purchased Services	668.12	0.00
6XX Supplies and Materials	5,391.48	3,906.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>22,190.59</b>	<b>24,643.33</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	131,588.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,288.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,643.33	(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	5.95	
Less Last Year	214.50	(4b)
		-208.55 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	119,025.34	(5)



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

## 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	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	177,651.07	0.00
1XXX Revenues from Student Activities	0.00	179,346.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	177,651.07	179,346.31

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	172,573.65	179,768.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	172,573.65	179,768.10

#### Schedule Of Changes Worksheet

Beginning Fund Balance	168,439.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	179,346.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	179,768.10	(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)	168,018.00	(5)



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

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

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

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

PRC Revenue	2012 Value	2013 Value
1520 Dividends on Investments	0.00	45,390.77
1920 Contributions/Donations from Private Sources	45,090.80	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	45,090.80	45,390.77

#### 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	41,437.50	46,787.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	41,437.50	46,787.50

#### Schedule Of Changes Worksheet

Beginning Fund Balance	94,938.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,390.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,787.50	(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)	93,542.23	(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	56,234.37	54,919.72
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	2,756.55	1,563.37
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	2,709.44
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	467,948.15	437,808.36
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,677.44	2,824.01
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	230.50	16.00
XX	XXX 26XX 41X	Energy Utility Services	57,422.06	49,192.09
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



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	18,015.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	18,015.60

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,004.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	25,942.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	109,015.45
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	91,901.55	0.00	0.00	0.00	
280	1XXX	2XX	14,459.06	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	673.26	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	1,981.58	0.00	0.00	0.00	
<b>Totals</b>			109,015.45	0.00	0.00	0.00	109,015.45

*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

FY2012-13

Submit ID: 0891-65681422

50 Teton County  
0891 Fairfield H S

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

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	1,151.00	0.00	0.00	0.00	1,151.00
Land Improvements	19,140.00	0.00	0.00	0.00	19,140.00
Buildings	2,519,004.00	0.00	7,725.00	0.00	2,526,729.00
*** Machinery and Equipment	612,407.00	0.00	50,784.00	0.00	663,191.00
Totals at Historical Cost	3,151,702.00	0.00	58,509.00	0.00	3,210,211.00
Less Accumulated Depreciation For:					
Improvement Accum	8,431.00	0.00	957.00	0.00	9,388.00
Building Accum	856,938.00	0.00	52,748.00	0.00	909,686.00
Machinery and Equipment Accum	378,086.00	0.00	59,386.00	0.00	437,472.00
Total Accumulated Depreciation	1,243,455.00	0.00	113,091.00	0.00	1,356,546.00
Governmental Activities, Capital Assets, net	1,908,247.00	0.00	-54,582.00	0.00	1,853,665.00

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

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

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2013			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0891-65681422

50 Teton County  
0891 Fairfield H S

**\*\* 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-
<b>Governmental Activities*</b>							
Bonds							
02/15/2002	860,000.00	0.00	70,000.00	0.00	790,000.00	70,000.00	720,000.00
Compensated Absences	84,116.34	0.00	0.00	28,149.57	55,966.77	0.00	55,966.77
Loans Payable	20,108.07	0.00	19,751.80	356.27	0.00	0.00	0.00
Other Post Employment Benefits	18,942.00	0.00	0.00	0.00	18,942.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	983,166.41	0.00	89,751.80	28,505.84	864,908.77	70,000.00	775,966.77

\* 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.