



# Trustees' Financial Summary

FY2002-03

Submit ID: 0420-4930556

**20 Granite County  
0420 Drummond H S**

**Due Dates:**

Trustees' Financial Summary due to County Superintendent ..... August 15

Trustees' Financial Summary due to Office of Public Instruction ..... 2nd Monday in September

*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 for state and federal programs.*

### Certification

**Business Manager/Clerk** Karen DesRosier

Phone #: (406) 288-3281

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

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

**Chair, Board of Trustees** Pat Verlanic

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

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

**County Superintendent** Jo Ann Husbyn

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

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

### Software

Accounting Package: Black Mountain

For FY03 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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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
227	Missoula Electric Coop Grant	LOCAL		
232	Gifted & Talented	STATE	2004191303	State
233	Vo Ed Family & Consumer Science	STATE	STATE	State
234	Vo Ed Tech Ed/Industrial Arts	STATE	STATE	State
237	MISSOULA ELECTRIC COOP GRANT	LOCAL		



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP 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)	132,298.39	7,256.11		
02	Taxes Receivable - Real and Personal (120-149)	23,521.69	1,921.64		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>155,820.08</b>	<b>9,177.75</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	12,664.00			
25	Deferred Revenue (680)	23,521.69	1,921.64		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>36,185.69</b>	<b>1,921.64</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	119,634.39	7,256.11		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>119,634.39</b>	<b>7,256.11</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>155,820.08</b>	<b>9,177.75</b>		

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**20 Granite County  
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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)		31,536.16	803.79	2,873.38
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)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		31,536.16	803.79	2,875.81
<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)				2.43
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				2.43
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		31,536.16	803.79	2,873.38
52	<b>TOTAL FUND BALANCE/EQUITY</b>		31,536.16	803.79	2,873.38
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		31,536.16	803.79	2,875.81

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**20 Granite County  
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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,904.91			3,958.13
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,820.00			
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>	<b>6,724.91</b>			<b>3,958.13</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 (961-970)	6,724.91			3,958.13
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,724.91</b>			<b>3,958.13</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,724.91</b>			<b>3,958.13</b>

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**20 Granite County**  
**0420 Drummond H S**

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 (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	259.73	2,091.56	9,940.39	
02	Taxes Receivable - Real and Personal (120-149)			11,760.24	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>259.73</b>	<b>2,091.56</b>	<b>21,700.63</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			899.63	
25	Deferred Revenue (680)			11,760.24	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>12,659.87</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	259.73	2,091.56	9,040.76	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>259.73</b>	<b>2,091.56</b>	<b>9,040.76</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>259.73</b>	<b>2,091.56</b>	<b>21,700.63</b>	

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**20 Granite County  
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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,637.20			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	14,637.20			
<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>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	14,637.20			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	14,637.20			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	14,637.20			

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (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)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,008.13		58,482.46	15,675.28
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>34,008.13</b>		<b>58,482.46</b>	<b>15,675.28</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)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	34,008.13		58,482.46	15,675.28
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>34,008.13</b>		<b>58,482.46</b>	<b>15,675.28</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>34,008.13</b>		<b>58,482.46</b>	<b>15,675.28</b>

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**0420 Drummond H S**

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)	41,126.32	36,047.32		
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>	41,126.32	36,047.32		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	41,126.32	36,047.32		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	41,126.32	36,047.32		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	41,126.32	36,047.32		



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<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)				
10	Land and Land Improvements (311-322)			158,299.26	
11	Buildings and Building Improvements (331 & 332)			1,294,567.07	
12	Machinery and Equipment (341 & 342)			31,570.69	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				12,998.89
15	Amounts to be Provided (404-406)				1,040,194.87
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>1,484,437.02</b>	<b>1,053,193.76</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)				
27	Bonds Payable - Noncurrent (710)				1,040,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				13,193.76
35	<b>TOTAL LIABILITIES</b>				<b>1,053,193.76</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			1,484,437.02	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>1,484,437.02</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>1,484,437.02</b>	<b>1,053,193.76</b>



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0420 Drummond H S**

## 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	190,346.13	184,849.76
1113	District Levy - Heavy Motor Vehicles	132.26	128.07
1190	Penalties and Interest on Taxes	569.00	838.15
1320	Tuition from Schl Dists/Counties Within State	29,760.00	20,440.00
1510	Interest Earnings	7,660.66	1,494.31
1900	Other Revenue from Local Sources	210.00	310.02
3110	Direct State Aid	284,866.84	301,772.38
3115	State Spec Ed Allowable Cost Pymt to Districts	9,687.72	11,874.69
3120	State Guaranteed Tax Base Aid	59,156.50	63,455.30
3440	State HB20/SB417 Prop Tax Reimb	1,363.44	1,147.80
3444	State School Block Grant	36,402.68	35,477.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>620,155.23</b>	<b>621,787.71</b>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	133,663.50	142,236.52
2XX	Personal Services - Employee Benefits	22,179.05	23,150.74
4XX	Purchased Property Services	2,181.90	2,836.50
5XX	Other Purchased Services	2,087.84	1,692.70
6XX	Supplies and Materials	33,625.60	24,580.91
21XX	Support Services - Students		
1XX	Personal Services - Salaries	15,264.39	12,293.98
2XX	Personal Services - Employee Benefits	5,478.36	6,416.74
5XX	Other Purchased Services	559.45	499.80
6XX	Supplies and Materials	477.99	716.96
222X	Educational Media Services		
1XX	Personal Services - Salaries	13,503.36	7,422.94
2XX	Personal Services - Employee Benefits	2,173.11	1,135.10
5XX	Other Purchased Services	0.00	762.44
6XX	Supplies and Materials	1,408.23	2,050.60
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	32,725.36	13,391.35
2XX	Personal Services - Employee Benefits	99.70	51.86
3XX	Purchased Professional and Technical Services	5,186.75	4,609.76
5XX	Other Purchased Services	2,562.26	3,457.43
6XX	Supplies and Materials	2,308.70	748.54
810	Dues and Fees	0.00	1,218.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0420-4930556

## 20 Granite County 0420 Drummond H S

### 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	35,864.81	29,701.84
		2XX	Personal Services - Employee Benefits	123.64	73.57
		5XX	Other Purchased Services	4,827.80	5,622.02
		6XX	Supplies and Materials	509.44	2,492.04
		810	Dues and Fees	392.50	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	10,670.00	12,956.11
		2XX	Personal Services - Employee Benefits	5,142.93	6,308.40
		5XX	Other Purchased Services	0.00	41.99
		6XX	Supplies and Materials	620.41	5,520.34
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	35,924.20	35,425.67
		2XX	Personal Services - Employee Benefits	6,942.34	11,049.13
		3XX	Purchased Professional and Technical Services	76.00	129.50
		4XX	Purchased Property Services	29,385.21	45,210.23
		5XX	Other Purchased Services	4,346.15	6,448.35
		6XX	Supplies and Materials	18,407.07	12,003.95
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	2,875.00	3,040.00
		2XX	Personal Services - Employee Benefits	10.28	6.57
		5XX	Other Purchased Services	669.01	536.54
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	5,650.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	15,229.00	20,887.88
		2XX	Personal Services - Employee Benefits	4,230.67	3,024.50
		3XX	Purchased Professional and Technical Services	0.00	95.50
		5XX	Other Purchased Services	100.00	3,356.11
		6XX	Supplies and Materials	2,446.23	1,429.11
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,142.84	1,184.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	19,932.75	0.00
		2XX	Personal Services - Employee Benefits	5,491.43	0.00
		4XX	Purchased Property Services	173.73	0.00
		5XX	Other Purchased Services	535.12	0.00
		6XX	Supplies and Materials	1,819.87	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0420-4930556

## 20 Granite County 0420 Drummond H S

### 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
340	Family & Consumer Sciences				
	1XXX	Instruction			
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	23,475.80	0.00
		2XX	Personal Services - Employee Benefits	5,503.53	0.00
		4XX	Purchased Property Services	744.32	0.00
		5XX	Other Purchased Services	55.20	0.00
		6XX	Supplies and Materials	8,546.62	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	17,791.98	0.00
		2XX	Personal Services - Employee Benefits	5,496.10	0.00
		5XX	Other Purchased Services	40.00	0.00
		6XX	Supplies and Materials	240.96	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	62,968.02
		2XX	Personal Services - Employee Benefits	0.00	18,025.63
		4XX	Purchased Property Services	0.00	295.03
		5XX	Other Purchased Services	0.00	239.00
		6XX	Supplies and Materials	0.00	5,768.63
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	1,048.68	2,403.05
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	3,379.00	3,302.86
		2XX	Personal Services - Employee Benefits	11.22	7.31
		5XX	Other Purchased Services	181.39	283.85
		6XX	Supplies and Materials	1,498.86	935.58
		810	Dues and Fees	2,124.50	2,267.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	12,058.95	10,158.35
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	26,412.00	32,251.11
		2XX	Personal Services - Employee Benefits	92.42	77.25
		5XX	Other Purchased Services	106.70	327.93
		6XX	Supplies and Materials	6,038.53	7,310.48



# Trustees' Financial Summary

FY2002-03

Submit ID: 0420-4930556

**20 Granite County  
0420 Drummond H S**

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		7XX	Property and Equipment Acquisition	0.00	5,000.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	8,541.34	7,356.25
		2XX	Personal Services - Employee Benefits	4,428.90	1,306.39
		4XX	Purchased Property Services	687.50	0.00
		5XX	Other Purchased Services	199.68	0.00
		6XX	Supplies and Materials	1,954.45	904.50
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	2,891.81	1,066.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				622,574.42	618,070.76

### Schedule of Changes Worksheet

Beginning Fund Balance					115,917.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					621,787.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					618,070.76	(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)					119,634.39	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0420-4930556

**20 Granite County  
0420 Drummond H S**

## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	16,278.31	15,257.54
1113	District Levy - Heavy Motor Vehicles	11.42	10.57
1190	Penalties and Interest on Taxes	39.29	67.43
1510	Interest Earnings	580.82	196.62
2220	County On-Schedule Trans Reimb	12,747.65	12,252.92
3210	State On-Schedule Trans Reimb	12,747.64	12,252.93
3440	State HB20/SB417 Prop Tax Reimb	117.78	94.69
3444	State School Block Grant	2,080.63	2,027.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>44,603.54</u>	<u>42,160.43</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	5,333.33	1,821.92
2XX	Personal Services - Employee Benefits	0.00	6.39
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,122.50	2,472.00
2XX	Personal Services - Employee Benefits	0.00	8.68
27XX	Student Transportation Services		
5XX	Other Purchased Services	34,024.10	32,478.08
6XX	Supplies and Materials	3,150.42	4,476.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>44,630.35</u>	<u>41,263.24</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0420-4930556

**20 Granite County  
0420 Drummond H S**

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						6,358.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						42,160.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						41,263.24	(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)						7,256.11	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0420-4930556

## 20 Granite County 0420 Drummond H S

### 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	3,903.12	744.41
2240	County Retirement Distribution	55,581.65	51,782.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>59,484.77</u>	<u>52,526.97</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	19,769.01	20,534.36
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,257.88	1,819.53
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	2,031.86	1,121.40
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	7,082.49	1,630.41
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	5,427.85	4,149.06
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	1,736.61	2,133.33
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	4,973.16	5,155.04
28XX	Support Services - Central		
	2XX Personal Services - Employee Benefits	441.90	464.02
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,226.03	3,067.42
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	1,018.49	1,073.55
340	Family & Consumer Sciences		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,951.02	0.00
350	Technology Education/Industrial Arts		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3,481.70	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0420-4930556

**20 Granite County  
0420 Drummond H S**

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
360	Business/Marketing				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,664.23	0.00
394	State Career & Technical Ed Entitlement - Family & Cons				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,216.40
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,286.30
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,786.86
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	506.49	505.48
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	3,518.17	4,229.90
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	1,182.84	1,040.19
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>61,269.73</u>	<u>56,213.25</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0420-4930556

**20 Granite County  
0420 Drummond H S**

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						35,222.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,526.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,213.25	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						31,536.16	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0420-4930556

**20 Granite County  
0420 Drummond H S**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>232 Gifted &amp; Talented</b>	
3600 State Gifted & Talented Reimbursement	918.00
<b>233 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	907.00
<b>234 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	726.00
<b>237 MISSOULA ELECTRIC COOP GRANT</b>	
1920 Contributions/Donations from Private Sources	2,074.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,625.00

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

PRC Program Function Object	2003 Value
<b>227 Missoula Electric Coop Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	100.00
<b>232 Gifted &amp; Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	848.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	70.00
<b>232 Subtotal</b>	918.00
<b>233 Vo Ed Family &amp; Consumer Science</b>	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
5XX Other Purchased Services	177.60
21XX Support Services - Students	
8XX Other Expenditures	729.40
<b>233 Subtotal</b>	907.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0420-4930556

**20 Granite County  
0420 Drummond H S**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>234 Vo Ed Tech Ed/Industrial Arts</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/ 1XXX Instruction 6XX Supplies and Materials	726.00
<b>237 MISSOULA ELECTRIC COOP GRANT</b>	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	2,074.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      4,725.00

### Schedule of Changes Worksheet

Beginning Fund Balance	903.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,625.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,725.00	(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)	803.79	(5)



# Trustees' Financial Summary

FY2002-03

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20 Granite County  
0420 Drummond H S

## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
227 Missoula Electric Coop Grant	0.00	100.00	-100.00
232 Gifted & Talented	918.00	918.00	.00
233 Vo Ed Family & Consumer Science	907.00	907.00	.00
234 Vo Ed Tech Ed/Industrial Arts	726.00	726.00	.00
237 MISSOULA ELECTRIC COOP GRANT	2,074.00	2074.00	.00
<b>Total</b>	<b>4,625.00</b>	<b>4,725.00</b>	<b>-100.00</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0420-4930556

20 Granite County  
0420 Drummond H S

## 17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	802.75	38.42
1113 District Levy - Heavy Motor Vehicles	0.58	0.01
1190 Penalties and Interest on Taxes	0.64	1.86
1340 Fees for Adult Education	525.00	450.00
1510 Interest Earnings	224.50	78.03
3440 State HB20/SB417 Prop Tax Reimb	5.98	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,559.45</b>	<b>568.32</b>

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

PRC Program Function Object	2002 Value	2003 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	550.00	462.00
2XX Personal Services - Employee Benefits	45.42	38.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>595.42</b>	<b>500.11</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	2,805.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	568.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.11	(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)	2,873.38	(5)



# Trustees' Financial Summary

FY2002-03

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**20 Granite County  
0420 Drummond H S**

## 18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1982 Summer Session - Driver's Education Fees	1,575.00	2,100.00
3260 State Driver's Education Reimbursement	1,172.29	2,070.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,747.29	4,170.15

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

PRC Program Function Object	2002 Value	2003 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	3,510.00
2XX Personal Services - Employee Benefits	0.00	551.81
4XX Purchased Property Services	0.00	87.13
221X Improvement of Instruction Services		
6XX Supplies and Materials	0.00	486.51
410 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	2,775.00	0.00
2XX Personal Services - Employee Benefits	435.79	0.00
4XX Purchased Property Services	22.95	0.00
5XX Other Purchased Services	135.00	0.00
6XX Supplies and Materials	298.06	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,666.80	4,635.45



# Trustees' Financial Summary

FY2002-03

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**20 Granite County  
0420 Drummond H S**

## 18 - Traffic Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						7,190.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,170.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,635.45	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,724.91	(5)



# Trustees' Financial Summary

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20 Granite County

0420 Drummond H S

## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
5300 Operating Transfers from Other Funds	2,891.81	1,066.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,891.81	1,066.32

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,193.93	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,193.93	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance		2,891.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,066.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		3,958.13	(5)



# Trustees' Financial Summary

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**20 Granite County  
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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	12.61
3282 State Flexibility Fund Allocation	0.00	2,078.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	2,091.56

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,091.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,091.56	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0420-4930556

**20 Granite County  
0420 Drummond H S**

## 50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	88,723.12	95,340.51
1113	District Levy - Heavy Motor Vehicles	64.04	66.65
1190	Penalties and Interest on Taxes	73.57	312.23
1510	Interest Earnings	70.95	324.06
3440	State HB20/SB417 Prop Tax Reimb	660.24	598.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		89,591.92	96,641.59

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	10,000.00	30,000.00
	850 Interest on Debt	83,365.25	53,377.50
	860 Agent Fees/Issuance Costs	150.00	150.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		93,515.25	83,527.50

## Schedule of Changes Worksheet

Beginning Fund Balance					-4,073.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					96,641.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					83,527.50	(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)					9,040.76	(5)



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## 60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	26,308.11	2,126.26
1900 Other Revenue from Local Sources	2,727.90	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>29,036.01</u>	<u>2,126.26</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	911,756.84	156,832.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>911,756.84</u>	<u>156,832.57</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		169,343.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,126.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		156,832.57	(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)		14,637.20	(5)



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## 81 - Endowment Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	122.39	4,567.92
1920	Contributions/Donations from Private Sources	8,140.00	34,000.00
6100	Material Prior Period Revenue Adjustments	250.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		8,512.39	38,567.92

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

PRC Program Function Object	2002 Value	2003 Value	
890 Other Community Services			
33XX Community Services			
870 Student Scholarships	4,750.00	3,200.00	
999 Undistributed			
9999 Undistributed			
971 Residual Equity Transfers Out	0.00	14,780.28	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		4,750.00	17,980.28

### Schedule of Changes Worksheet

Beginning Fund Balance	13,420.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,567.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,980.28	(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)	34,008.13	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	72,248.49	100,232.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	72,248.49	100,232.29

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	66,867.78	96,355.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	66,867.78	96,355.86

## Schedule of Changes Worksheet

Beginning Fund Balance	54,606.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,232.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	96,355.86	(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)	58,482.46	(5)



# Trustees' Financial Summary

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## 85 - Miscellaneous Trust Fund

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

PRC Revenue		2002 Value	2003 Value
1920	Contributions/Donations from Private Sources	0.00	2,670.00
9710	Residual Equity Transfers In	0.00	14,780.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		0.00	17,450.28

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

PRC Program Function Object		2002 Value	2003 Value
890	Other Community Services		
	33XX Community Services		
	870 Student Scholarships	0.00	1,775.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		0.00	1,775.00

## Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				17,450.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,775.00	(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)				15,675.28	(5)



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## **20 Granite County 0420 Drummond H S**

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	20,242.55	28,259.60
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	911,756.84	156,832.57
XX	XXX 4XXX	73X Major Equipment-New	5,650.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,763.66
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	10,763.66

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,587.59
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	15,499.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	29,977.10
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	20,887.88	0.00	0.00	0.00	
280	1XXX	2XX	3,024.50	0.00	0.00	0.00	
280	1XXX	3XX	95.50	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	3,356.11	0.00	0.00	0.00	
280	1XXX	6XX	1,429.11	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	1,184.00	0.00	0.00	0.00	
<b>Totals</b>			29,977.10	0.00	0.00	0.00	29,977.10



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*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 FY03.*