



# Trustees' Financial Summary

FY2005-06

Submit ID: 0420-60838397

**20 Granite County  
0420 Drummond H S**

### 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 not later than the 2nd Monday in September (MCA 20-9-211 & 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 for state and federal programs.

## Certification

**Business Manager/Clerk** Karen DesRosier

Phone #: (406) 288-3281

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

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

**Chair, Board of Trustees** Sandra Kroll

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

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

**County Superintendent** Jo Ann Husbyn

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

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

## Software

Accounting Package: Black Mountain

For FY06 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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## 20 Granite County 0420 Drummond H S

PRC	Title	Project Type	Project Number	CFDA #
123	Microsoft Settlement	LOCAL		
124	AED Donations	LOCAL		
125	Judicial Youth Court-TIP Camp	LOCAL		
127	OTO Energy Cost Relief	LOCAL		
235	Library Federation Grant	LOCAL		
238	Library Cargill Grant	LOCAL		
253	Cons. Federation Library Grant	LOCAL		
254	Library State Aid per Capita	LOCAL		
259	VoEd Family & Consumer Science	STATE	State	
260	State Interlibrary Loan	LOCAL		
261	Vo Ed Business/Office	STATE	State	
262	Blackfoot YEP Tech Grant	LOCAL		
813	Carl Perkins BG-F&CS06	FEDERAL	200420810BG	84.048A
814	Carl Perkins BG-Tech Ed06	FEDERAL	200420810BG	84.048A
815	Carl Perkins BG-Business/Office06	FEDERAL	200420810BG	81.048A
816	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)	123,623.91	8,605.89		
02	Taxes Receivable - Real and Personal (120-149)	14,793.56	1,361.58		
03	Taxes Receivable - Protested (150-159)	18,744.78	1,828.19		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	30.00			
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>157,192.25</b>	<b>11,795.66</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	8,391.41			
25	Deferred Revenue (680)	33,538.34	3,189.77		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>41,929.75</b>	<b>3,189.77</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	19,191.16			
48	Fund Balance for Budget (961-970)	96,071.34	8,605.89		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>115,262.50</b>	<b>8,605.89</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>157,192.25</b>	<b>11,795.66</b>		



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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)		29,377.84	7,145.29	3,365.69
02	Taxes Receivable - Real and Personal (120-149)				29.34
03	Taxes Receivable - Protested (150-159)				49.85
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>		29,377.84	7,145.29	3,444.88
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				79.19
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				79.19
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		29,377.84	7,145.29	3,365.69
52	<b>TOTAL FUND BALANCE/EQUITY</b>		29,377.84	7,145.29	3,365.69
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		29,377.84	7,145.29	3,444.88



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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)	1,785.17			6,304.49
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)	1,245.28			
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>3,030.45</b>			<b>6,304.49</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)	3,030.45			6,304.49
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,030.45</b>			<b>6,304.49</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,030.45</b>			<b>6,304.49</b>



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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)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,396.42	2,253.96		5,847.79
02	Taxes Receivable - Real and Personal (120-149)				5,363.33
03	Taxes Receivable - Protested (150-159)				6,276.37
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>2,396.42</b>	<b>2,253.96</b>		<b>17,487.49</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)				11,639.70
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>12,539.33</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)	2,396.42	2,253.96		4,948.16
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,396.42</b>	<b>2,253.96</b>		<b>4,948.16</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,396.42</b>	<b>2,253.96</b>		<b>17,487.49</b>



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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)				
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>				
<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)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		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	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS 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	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		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)	37,068.13		60,754.45	20,686.66
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>	37,068.13		60,754.45	20,686.66
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	37,068.13		60,754.45	20,686.66
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	37,068.13		60,754.45	20,686.66



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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)	55,816.75	53,263.33		
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>	55,816.75	53,263.33		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	55,816.75	53,263.33		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	55,816.75	53,263.33		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	55,816.75	53,263.33		



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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)		
<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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## 01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	219,693.80	214,914.55
1112 District Levy - Personal Property	4,921.56	3,051.77
1113 District Levy - Heavy Motor Vehicles	160.73	0.00
1114 District Levy - Pers Prop/Mobile Homes	1,877.12	1,973.61
1190 Penalties and Interest on Taxes	671.74	724.97
1320 Tuition from Schl Dists Within State	23,144.00	23,515.00
1510 Interest Earnings	2,329.30	3,666.40
1900 Other Revenue from Local Sources	167.75	459.59
3110 Direct State Aid	351,873.71	354,142.68
3115 State Spec Ed Allowable Cost Pymt to Districts	17,677.14	17,043.69
3120 State Guaranteed Tax Base Aid	103,855.20	123,546.04
3440 State HB20/SB417 Prop Tax Reimb	870.20	635.16
3444 State School Block Grant	36,488.32	36,765.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>763,730.57</b>	<b>780,439.09</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	160,234.57	161,791.52
2XX Personal Services - Employee Benefits	18,138.51	19,252.09
3XX Purchased Professional and Technical Services	79.68	1,000.00
4XX Purchased Property Services	4,786.18	2,514.31
5XX Other Purchased Services	2,308.71	927.59
6XX Supplies and Materials	26,793.62	22,941.83
21XX Support Services - Students		
1XX Personal Services - Salaries	13,879.52	14,142.99
2XX Personal Services - Employee Benefits	5,634.81	5,800.28
5XX Other Purchased Services	197.50	0.00
6XX Supplies and Materials	1,319.25	774.80
222X Educational Media Services		
1XX Personal Services - Salaries	6,089.50	3,262.00
2XX Personal Services - Employee Benefits	28.52	71.47
3XX Purchased Professional and Technical Services	1,638.00	891.66
5XX Other Purchased Services	5.62	0.00
6XX Supplies and Materials	2,889.14	3,725.38
23XX Support Services - General Administration		
1XX Personal Services - Salaries	36,291.65	34,290.55
2XX Personal Services - Employee Benefits	1,018.90	502.82



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## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	5,215.12	7,688.00
		5XX	Other Purchased Services	3,271.95	4,248.71
		6XX	Supplies and Materials	2,624.17	1,662.29
		810	Dues and Fees	0.00	1,359.50
		8XX	Other Expenditures	439.44	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	25,670.21	24,550.07
		2XX	Personal Services - Employee Benefits	127.43	163.97
		5XX	Other Purchased Services	5,622.72	7,532.27
		6XX	Supplies and Materials	4,296.24	4,348.93
		810	Dues and Fees	72.50	72.50
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	16,152.37	14,712.55
		2XX	Personal Services - Employee Benefits	5,670.08	7,205.09
		4XX	Purchased Property Services	0.00	230.02
		5XX	Other Purchased Services	75.00	0.00
		6XX	Supplies and Materials	1,680.76	1,645.98
		810	Dues and Fees	0.00	100.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	45,165.96	45,186.17
		2XX	Personal Services - Employee Benefits	12,345.60	9,202.01
		3XX	Purchased Professional and Technical Services	263.12	69.50
		4XX	Purchased Property Services	67,320.03	90,127.10
		5XX	Other Purchased Services	7,567.50	9,944.55
		6XX	Supplies and Materials	16,237.58	20,904.07
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	51,859.46	20,767.38
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	21,425.91	22,066.31
		2XX	Personal Services - Employee Benefits	6,134.74	7,641.34
		5XX	Other Purchased Services	20.58	46.79
		6XX	Supplies and Materials	1,382.11	4,978.47
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	162.50	40.74
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,511.49	1,556.10



# Trustees' Financial Summary

FY2005-06

Submit ID: 0420-60838397

**20 Granite County  
0420 Drummond H S**

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	68,291.24	84,198.01
		2XX	Personal Services - Employee Benefits	16,425.38	17,685.64
		4XX	Purchased Property Services	480.99	0.00
		5XX	Other Purchased Services	222.31	20.87
		6XX	Supplies and Materials	8,271.24	8,681.26
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	0.00	3,589.55
		5XX	Other Purchased Services	4,933.45	0.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	5,061.60	5,113.00
		2XX	Personal Services - Employee Benefits	26.89	33.76
		5XX	Other Purchased Services	1,611.03	1,189.07
		6XX	Supplies and Materials	432.20	951.97
		810	Dues and Fees	5,357.00	468.50
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	12,725.01	17,030.25
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	36,873.00	39,770.00
		2XX	Personal Services - Employee Benefits	189.57	264.21
		5XX	Other Purchased Services	2,271.34	4,080.42
		6XX	Supplies and Materials	12,395.12	9,883.35
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	8,431.90	6,855.90
		2XX	Personal Services - Employee Benefits	365.37	3,092.52
		5XX	Other Purchased Services	392.91	0.00
		6XX	Supplies and Materials	1,151.88	3,358.68
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	937.87	1,213.04
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>770,495.55</u>	<u>787,419.70</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0420-60838397

**20 Granite County  
0420 Drummond H S**

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					150,522.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					780,439.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					787,419.70	(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	19,191.16	Less Last Year	47,470.68	(4b)	-28,279.52	
					-28,279.52	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					115,262.50	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0420-60838397

**20 Granite County  
0420 Drummond H S**

## 10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	20,211.82	21,218.18
1112	District Levy - Personal Property	343.19	282.93
1113	District Levy - Heavy Motor Vehicles	13.30	0.00
1114	District Levy - Pers Prop/Mobile Homes	156.74	190.59
1190	Penalties and Interest on Taxes	51.38	65.44
1510	Interest Earnings	182.32	396.29
2220	County On-Schedule Trans Reimb	13,072.02	13,546.66
3210	State On-Schedule Trans Reimb	13,072.02	13,546.66
3440	State HB20/SB417 Prop Tax Reimb	80.54	62.89
3444	State School Block Grant	1,042.77	1,050.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>48,226.10</b>	<b>50,360.34</b>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	2,541.67	5,208.34
2XX	Personal Services - Employee Benefits	13.07	34.30
25XX	Support Services - Business		
1XX	Personal Services - Salaries	0.00	2,336.50
2XX	Personal Services - Employee Benefits	0.00	15.38
27XX	Student Transportation Services		
5XX	Other Purchased Services	36,129.44	37,078.73
6XX	Supplies and Materials	5,129.51	6,007.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<b>43,813.69</b>	<b>50,680.73</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0420-60838397

**20 Granite County  
0420 Drummond H S**

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						8,926.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,360.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,680.73	(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)						8,605.89	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0420-60838397

**20 Granite County  
0420 Drummond H S**

## 14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	329.18	104.83
1900	Other Revenue from Local Sources	0.00	1,095.01
2240	County Retirement Distribution	55,932.42	75,601.89
6100	Material Prior Period Revenue Adjustments	0.17	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>56,261.77</u>	<u>76,801.73</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	23,140.73	24,004.51
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,051.43	2,135.28
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	933.58	500.09
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	5,889.65	5,830.83
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	3,305.33	3,391.77
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,190.61	2,305.02
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,957.35	5,997.51
28XX	Support Services - Central		
	2XX Personal Services - Employee Benefits	519.11	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3,085.24	3,289.96
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	1,115.57	1,432.20
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	10,125.98	12,688.07



# Trustees' Financial Summary

FY2005-06

Submit ID: 0420-60838397

**20 Granite County  
0420 Drummond H S**

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	691.94	690.46
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	5,199.64	5,354.34
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	860.19	3,073.26
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>65,066.35</u>	<u>70,693.30</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					23,269.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,801.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					70,693.30	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					29,377.84	(5)



# Trustees' Financial Summary

FY2005-06

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**20 Granite County  
0420 Drummond H S**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>123 Microsoft Settlement</b>	
1900 Other Revenue from Local Sources	12,638.36
<b>124 AED Donations</b>	
1920 Contributions/Donations from Private Sources	2,250.00
<b>125 Judicial Youth Court-TIP Camp</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>127 OTO Energy Cost Relief</b>	
3630 OTO State Energy Cost Relief & Transportation	1,370.06
<b>235 Library Federation Grant</b>	
1920 Contributions/Donations from Private Sources	1,464.00
<b>238 Library Cargill Grant</b>	
1920 Contributions/Donations from Private Sources	400.00
<b>254 Library State Aid per Capita</b>	
1900 Other Revenue from Local Sources	146.95
<b>259 VoEd Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,206.00
<b>260 State Interlibrary Loan</b>	
1920 Contributions/Donations from Private Sources	1,646.94
<b>261 Vo Ed Business/Office</b>	
3900 State Career & Technical Ed Entitlement	724.00
<b>262 Blackfoot YEP Tech Grant</b>	
1920 Contributions/Donations from Private Sources	3,000.00
<b>813 Carl Perkins BG-F&amp;CS06</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,359.12
<b>814 Carl Perkins BG-Tech Ed06</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,251.88
<b>815 Carl Perkins BG-Business/Office06</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	980.00
<b>816 Missoula Electric Coop Grant</b>	
1920 Contributions/Donations from Private Sources	1,110.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	30,047.31

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

PRC Program Function Object	2006 Value
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# Trustees' Financial Summary

FY2005-06

Submit ID: 0420-60838397

**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	2006 Value
<b>123 Microsoft Settlement</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	11,444.63
24XX Support Services - School Administration	
6XX Supplies and Materials	1,193.73
	12,638.36
<b>123 Subtotal</b>	
<b>125 Judicial Youth Court-TIP Camp</b>	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	500.00
<b>235 Library Federation Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	920.22
<b>253 Cons. Federation Library Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
5XX Other Purchased Services	123.00
6XX Supplies and Materials	768.25
	891.25
<b>253 Subtotal</b>	
<b>259 VoEd Family &amp; Consumer Science</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	1,206.00
<b>261 Vo Ed Business/Office</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	724.00
<b>262 Blackfoot YEP Tech Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	3,000.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0420-60838397

**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	2006 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	
<b>262 Subtotal</b>	3,000.00
<b>813 Carl Perkins BG-F&amp;CS06</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant 1XXX Instruction 5XX Other Purchased Services 6XX Supplies and Materials	282.00 1,077.12
<b>813 Subtotal</b>	1,359.12
<b>814 Carl Perkins BG-Tech Ed06</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant 1XXX Instruction 6XX Supplies and Materials	1,251.88
<b>815 Carl Perkins BG-Business/Office06</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant 1XXX Instruction 6XX Supplies and Materials	980.00
<b>816 Missoula Electric Coop Grant</b>	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	1,110.00



# Trustees' Financial Summary

FY2005-06

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20 Granite County  
0420 Drummond H S

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,678.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,047.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,580.83	(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)					7,145.29	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
123 Microsoft Settlement	12,638.36	12,638.36	0.00
124 AED Donations	2,250.00	0.00	2,250.00
125 Judicial Youth Court-TIP Camp	500.00	500.00	0.00
127 OTO Energy Cost Relief	1,370.06	0.00	1,370.06
235 Library Federation Grant	1,464.00	920.22	543.78
238 Library Cargill Grant	400.00	0.00	400.00
253 Cons. Federation Library Grant	0.00	891.25	-891.25
254 Library State Aid per Capita	146.95	0.00	146.95
259 VoEd Family & Consumer Science	1,206.00	1,206.00	0.00
260 State Interlibrary Loan	1,646.94	0.00	1,646.94
261 Vo Ed Business/Office	724.00	724.00	0.00
262 Blackfoot YEP Tech Grant	3,000.00	3,000.00	0.00
813 Carl Perkins BG-F&CS06	1,359.12	1,359.12	0.00
814 Carl Perkins BG-Tech Ed06	1,251.88	1,251.88	0.00
815 Carl Perkins BG-Business/Office06	980.00	980.00	0.00
816 Missoula Electric Coop Grant	1,110.00	1,110.00	0.00
<b>Total</b>	<u>30,047.31</u>	<u>24,580.83</u>	<u>5,466.48</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0420-60838397

20 Granite County  
0420 Drummond H S

## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	0.15	577.98
1112 District Levy - Personal Property	0.00	0.23
1114 District Levy - Pers Prop/Mobile Homes	0.00	3.67
1130 Tax Title and Property Sales	0.00	0.73
1190 Penalties and Interest on Taxes	0.04	0.00
1340 Fees for Adult Education	265.00	793.00
1510 Interest Earnings	18.92	82.46
3440 State HB20/SB417 Prop Tax Reimb	0.00	1.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>284.11</b>	<b>1,459.82</b>

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	368.50	330.00
2XX Personal Services - Employee Benefits	30.85	28.11
6XX Supplies and Materials	0.00	384.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>399.35</b>	<b>742.74</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	2,648.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,459.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	742.74	(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)	3,365.69	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0420-60838397

**20 Granite County  
0420 Drummond H S**

## 18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1982 Summer Session - Driver's Education Fees	1,600.00	1,600.00
3260 State Driver's Education Reimbursement	1,784.04	1,267.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,384.04	2,867.11

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,610.00	2,445.00
2XX Personal Services - Employee Benefits	413.54	390.94
4XX Purchased Property Services	22.00	226.70
5XX Other Purchased Services	253.75	0.00
6XX Supplies and Materials	333.43	399.02
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	202.50
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	28.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,632.72	3,693.11

## Schedule of Changes Worksheet

Beginning Fund Balance	3,856.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,867.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,693.11	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	3,030.45	(5)



# Trustees' Financial Summary

FY2005-06

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20 Granite County  
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## 21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
5300 Operating Transfers from Other Funds	937.87	1,213.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	937.87	1,213.04

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	468.11	215.69
2XX Personal Services - Employee Benefits	68.63	31.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	536.74	247.33

## Schedule of Changes Worksheet

Beginning Fund Balance	5,338.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,213.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	247.33	(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	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,304.49	(5)



# Trustees' Financial Summary

FY2005-06

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**20 Granite County  
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## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	105.27	199.55
3281 State Technology Aid	3,313.78	4,809.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,419.05	5,008.59

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,573.58	2,759.35
24XX Support Services - School Administration		
5XX Other Purchased Services	0.00	126.48
465 Federal Miscellaneous Grants from OPI		
1XXX Instruction		
6XX Supplies and Materials	2,236.00	0.00
222X Educational Media Services		
4XX Purchased Property Services	119.71	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	125.60	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,054.89	2,885.83



# Trustees' Financial Summary

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**20 Granite County  
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## 28 - Technology Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						273.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,008.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,885.83	(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)						2,396.42	(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	2005 Value	2006 Value
1510 Interest Earnings	48.77	91.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	48.77	91.38

### Schedule of Changes Worksheet

Beginning Fund Balance	2,162.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	91.38	(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)	2,253.96	(5)



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## 20 Granite County 0420 Drummond H S

### 50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	70,117.14	74,489.38
1112	District Levy - Personal Property	1,817.71	971.68
1113	District Levy - Heavy Motor Vehicles	33.36	0.00
1114	District Levy - Pers Prop/Mobile Homes	642.89	669.58
1190	Penalties and Interest on Taxes	234.61	246.47
1510	Interest Earnings	545.63	1,201.95
3120	State Guaranteed Tax Base Aid	3,950.12	10,736.84
3440	State HB20/SB417 Prop Tax Reimb	276.37	220.50
9710	Residual Equity Transfers In	0.00	1.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>77,617.83</u>	<u>88,537.58</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	35,000.00	40,000.00
	850 Interest on Debt	49,890.00	48,140.00
	860 Agent Fees/Issuance Costs	150.00	200.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>85,040.00</u>	<u>88,340.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				4,750.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				88,537.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				88,340.00	(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)					4,948.16 (5)



# Trustees' Financial Summary

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## 60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	164.78	58.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	164.78	58.16

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	5,809.27
4XXX Facilities Acquisition and Construction Services		
6XX Supplies and Materials	2,048.56	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	1.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,048.56	5,810.45

### Schedule of Changes Worksheet

Beginning Fund Balance	5,752.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,810.45	(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)		0.00 (5)



# Trustees' Financial Summary

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

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	761.84	1,020.01
1920 Contributions/Donations from Private Sources	256.39	0.00
6100 Material Prior Period Revenue Adjustments	1,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,018.23	1,020.01

### Schedule of Changes Worksheet

Beginning Fund Balance	36,048.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,020.01	(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)	37,068.13	(5)



# Trustees' Financial Summary

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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue		2005 Value	2006 Value
1700	Student Extracurricular Activity Receipts	143,258.55	143,366.98
6100	Material Prior Period Revenue Adjustments	15.32	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>143,273.87</u>	<u>143,366.98</u>

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

PRC Program Function Object		2005 Value	2006 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	145,969.10	140,951.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>145,969.10</u>	<u>140,951.03</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				58,338.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				143,366.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				140,951.03	(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)				60,754.45	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	100.83	172.37
1920 Contributions/Donations from Private Sources	15,542.50	8,343.46
6100 Material Prior Period Revenue Adjustments	0.00	450.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15,643.33	8,965.83

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	300.00	124.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	300.00	0.00
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	9,839.80	5,950.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,439.80	6,074.00

### Schedule of Changes Worksheet

Beginning Fund Balance	17,794.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,965.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,074.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	20,686.66	(5)



# Trustees' Financial Summary

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## 20 Granite County 0420 Drummond H S

Fund	Account	Description	2005 Value	2006 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	13,863.00	16,057.31
XX	39X 1XXX	112 Certified Teacher Staff Salaries	68,291.24	84,198.01
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	162,433.63	156,386.52
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	9,683.45	9,166.82
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	124.92	29.98
XX	XXX 26XX	41X Energy Utility Services	40,330.17	54,768.85
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	31,836.86	20,767.38
XX	XXX 4XXX	73X Major Equipment-New	20,022.60	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	14,148.42
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,148.42

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,715.46
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,373.50
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	36,329.75
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.*

**Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%**



# Trustees' Financial Summary

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	22,066.31	0.00	0.00	0.00	
280	1XXX	2XX	7,641.34	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	46.79	0.00	0.00	0.00	
280	1XXX	6XX	4,978.47	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	40.74	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	1,556.10	0.00	0.00	0.00	
<b>Totals</b>			36,329.75	0.00	0.00	0.00	36,329.75



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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 FY06.*



# Trustees' Financial Summary

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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	36,170.00	0.00	0.00	0.00	36,170.00
Land Improvements	57,830.00	0.00	0.00	0.00	57,830.00
Buildings	1,544,749.00	0.00	55,436.00	0.00	1,600,185.00
Machinery And Equipment	53,473.00	0.00	0.00	12,049.00	41,424.00
Totals at historical cost	1,692,222.00	0.00	55,436.00	12,049.00	1,735,609.00
Governmental activities, capital assets, net	1,692,222.00	0.00	55,436.00	12,049.00	1,735,609.00

\* 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 FY2006</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Unallocated	41,399.00	0.00	0.00
Total Depreciation for FY2006	41,399.00	0.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
12/15/2000 Issue	970,000.00	0.00	40,000.00	0.00	930,000.00	40,000.00	890,000.00
Compensated	14,681.12	6,333.84	0.00	0.00	21,014.96	0.00	21,014.96
Total Governmental Activity							
Long-Term Liabilities	984,681.12	6,333.84	40,000.00	0.00	951,014.96	40,000.00	911,014.96

\* 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.