



# Trustees' Financial Summary

FY2011-12

Submit ID: 0420-93828844

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 no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

## Certification

**Business Manager/Clerk:** Jamie Parke

**Phone #:** (406) 288-3281

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

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

**Chair, Board of Trustees:** Adam Parke

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

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

**County Superintendent:** Vicki Harding

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

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

## Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
250	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) FY11	FEDERAL	S358A101576	84.358A
252	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A111576	84.358A
260	State CTE-F&CS FY12	STATE		
261	State CTE-Business FY12	STATE		
327	Advancing Agriculture Education Program	STATE		NA
369	State Data Systems Payment	STATE		
466	Academic Achievement Award	FEDERAL		84.010
651	State OTO Indian Education for All	STATE		state
661	Capital Investment & Deferred Maintenance	STATE		
809	Vo Ed Carl D Perkins Basic Grant-Business FY12	FEDERAL		84.048A
810	Vo Ed Carl D Perkins Basic Grant-F&CS FY12	FEDERAL		84.048A
811	Vo Ed Carl D Perkins Basic Grant-Tech Ed FY12	FEDERAL		84.048A
821	Angelo Athletic Donation	LOCAL	Local	
822	Missoula Electric Cooperative 2011-12	LOCAL		
910	Budget Amendment			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	217,040.31	7,244.95		
02	Taxes Receivable - Real and Personal (120-149)	16,152.99	2,154.42		
03	Taxes Receivable - Protested (150-159)	47,176.20	6,164.86		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	9,039.08			
06	Other Current Assets (190-210)	322.08			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	1,614.13			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	291,344.79	15,564.23		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	5,472.76			
25	Deferred Revenue (680)	63,329.19	8,319.28		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	68,801.95	8,319.28		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	71,304.60			
48	Fund Balance for Budget	151,238.24	7,244.95		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	222,542.84	7,244.95		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	291,344.79	15,564.23		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		31,076.26	65,977.84	2,847.36
02	Taxes Receivable - Real and Personal (120-149)				1.02
03	Taxes Receivable - Protested (150-159)				17.07
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			785.00	
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>		31,076.26	66,762.84	2,865.45
<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)			90.36	18.09
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			90.36	18.09
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,000.00	
48	Fund Balance for Budget		31,076.26	64,672.48	2,847.36
52	<b>TOTAL FUND BALANCE/EQUITY</b>		31,076.26	66,672.48	2,847.36
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		31,076.26	66,762.84	2,865.45



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,343.55			2,380.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,520.00			
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>	5,863.55			2,380.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	2,070.98			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	2,070.98			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,792.57			2,380.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,792.57			2,380.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,863.55			2,380.00



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,001.68	46,351.45		12,989.32
02	Taxes Receivable - Real and Personal (120-149)				5,641.35
03	Taxes Receivable - Protested (150-159)				15,828.17
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>	7,001.68	46,351.45		34,458.84
<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)				21,469.52
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				21,469.52
<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	7,001.68	46,351.45		12,989.32
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,001.68	46,351.45		12,989.32
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,001.68	46,351.45		34,458.84



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,220.00			
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>	22,220.00			
<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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	22,220.00			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	22,220.00			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	22,220.00			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	40,599.55		69,625.33	46,232.93
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>	40,599.55		69,625.33	46,232.93
<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)				
45	Assets Held in Trusts	40,599.55		69,625.33	46,232.93
52	<b>TOTAL FUND BALANCE/EQUITY</b>	40,599.55		69,625.33	46,232.93
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	40,599.55		69,625.33	46,232.93



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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)	63,694.50	61,989.64		
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>	63,694.50	61,989.64		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	63,694.50	61,989.64		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	63,694.50	61,989.64		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	63,694.50	61,989.64		



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	202,652.68	196,810.72
1112 District Levy - Personal Property	9,142.10	3,360.33
1113 District Levy - Heavy Motor Vehicles	0.00	23.75
1114 District Levy - Pers Prop/Mobile Homes	1,713.57	1,541.43
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,183.36	6,738.01
1190 Penalties and Interest on Taxes	981.11	962.11
1320 Tuition from Schl Dists Within State	27,359.20	23,906.00
1510 Interest Earnings	755.60	410.62
1900 Other Revenue from Local Sources	1,803.68	5,700.94
3110 Direct State Aid	315,493.55	368,285.17
3111 Quality Educator	29,279.25	30,800.25
3112 At Risk Student	0.00	1,810.93
3113 Indian Education For All	1,897.20	1,836.00
3114 American Indian Achievement Gap	200.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	13,073.75	12,345.10
3120 State Guaranteed Tax Base Aid	163,243.08	160,833.60
3444 State School Block Grant	38,184.12	38,184.12
3730 HB645 State Special Education Allowable Costs	781.45	0.00
6100 Material Prior Period Revenue Adjustments	3,066.80	0.00
7800 ARRA - State Fiscal Stabilization Fund	35,599.50	0.00
7810 Education Jobs Fund	29,756.76	431.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>880,166.76</b>	<b>853,981.02</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	148,161.95	242,773.81
2XX Personal Services - Employee Benefits	25,877.64	26,135.09
3XX Purchased Professional and Technical Services	1,880.88	0.00
4XX Purchased Property Services	1,883.57	2,067.80
5XX Other Purchased Services	480.74	381.23
6XX Supplies and Materials	14,558.41	48,187.45
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	16,057.34	10,623.77
2XX Personal Services - Employee Benefits	8,583.95	1,340.48
5XX Other Purchased Services	252.50	328.36
6XX Supplies and Materials	534.43	644.49
<b>221X Improvement of Instruction Services</b>		
3XX Purchased Professional and Technical Services	0.00	677.00



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services	77.58	291.06
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	4,123.60	4,806.71
			2XX Personal Services - Employee Benefits	103.09	71.20
			3XX Purchased Professional and Technical Services	550.39	837.46
			6XX Supplies and Materials	2,784.91	2,083.23
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	35,545.36	27,118.80
			2XX Personal Services - Employee Benefits	603.38	7,444.26
			3XX Purchased Professional and Technical Services	8,107.98	7,713.16
			5XX Other Purchased Services	3,956.03	4,533.90
			6XX Supplies and Materials	475.38	834.73
			810 Dues and Fees	1,309.50	2,084.50
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	43,253.56	38,294.92
			2XX Personal Services - Employee Benefits	17,730.82	8,889.39
			4XX Purchased Property Services	468.00	585.00
			5XX Other Purchased Services	4,643.53	3,899.93
			6XX Supplies and Materials	3,491.17	4,413.97
			810 Dues and Fees	348.00	672.70
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	21,314.46	13,942.51
			2XX Personal Services - Employee Benefits	5,407.49	3,867.24
			3XX Purchased Professional and Technical Services	573.51	0.00
			5XX Other Purchased Services	227.47	238.04
			6XX Supplies and Materials	1,733.96	3,828.89
			810 Dues and Fees	0.00	150.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	37,241.85	35,767.65
			2XX Personal Services - Employee Benefits	2,649.27	7,183.86
			4XX Purchased Property Services	66,132.93	62,798.31
			5XX Other Purchased Services	4,451.95	5,498.44
			6XX Supplies and Materials	11,741.59	17,551.56
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	4,000.89	53,703.66
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	18,490.87	19,087.14
			2XX Personal Services - Employee Benefits	1,587.17	1,759.45
			5XX Other Purchased Services	351.34	0.00
			6XX Supplies and Materials	234.81	441.44
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				



# Trustees' Financial Summary

FY2011-12

Submit ID: 0420-93828844

20 Granite County  
0420 Drummond H S

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>280 Special Education - Local and State</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,524.07	1,357.87
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	0.00	527.50
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	88,761.43	43,522.64
			2XX Personal Services - Employee Benefits	8,153.51	2,916.85
			4XX Purchased Property Services	193.50	642.90
			5XX Other Purchased Services	551.98	1,944.17
			6XX Supplies and Materials	13,413.20	6,564.17
			7XX Property and Equipment Acquisition	0.00	3,329.94
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	4,504.67	1,976.58
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	5,499.99	3,500.00
			2XX Personal Services - Employee Benefits	36.89	9.53
			5XX Other Purchased Services	663.50	285.17
			6XX Supplies and Materials	348.13	65.21
			810 Dues and Fees	3,250.00	3,250.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	30,955.99	28,586.19
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	58,670.01	48,979.00
			2XX Personal Services - Employee Benefits	390.22	183.86
			5XX Other Purchased Services	6,161.33	4,576.21
			6XX Supplies and Materials	6,330.65	10,894.19
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	35,599.50	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	29,756.76	431.94
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	4,989.82	5,489.28
			2XX Personal Services - Employee Benefits	3,232.48	1,900.39
			5XX Other Purchased Services	189.14	254.59



# Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	461.61	1,807.32
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	1,246.44	1,133.56
940					
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	50,946.80	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				877,814.87	847,681.65

### Schedule Of Changes Worksheet

Beginning Fund Balance					144,938.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					853,981.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					847,681.65	(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	71,304.60	Less Last Year	0.00	(4b)	71,304.60	
					71,304.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					222,542.84	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	30,269.67	29,224.07
1112 District Levy - Personal Property	1,368.65	499.37
1113 District Levy - Heavy Motor Vehicles	0.00	1.18
1114 District Levy - Pers Prop/Mobile Homes	256.47	229.49
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	752.32	948.04
1190 Penalties and Interest on Taxes	148.89	144.11
1510 Interest Earnings	137.18	67.78
2220 County On-Schedule Trans Reimb	13,138.92	13,106.58
3210 State On-Schedule Trans Reimb	13,138.92	13,106.59
3444 State School Block Grant	1,091.25	1,091.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>60,302.27</b>	<b>58,418.46</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	6,132.58	5,250.00
2XX Personal Services - Employee Benefits	41.11	28.07
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	2,606.26	2,886.80
2XX Personal Services - Employee Benefits	17.46	15.44
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	44,616.04	44,708.86
6XX Supplies and Materials	6,334.52	7,827.65
<b>910 Budget Amendment</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	0.00	4,046.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>59,747.97</b>	<b>64,762.82</b>



# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						13,589.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						58,418.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						64,762.82	(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)						7,244.95	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	25.07	14.48
2240 County Retirement Distribution	77,789.77	80,523.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	77,814.84	80,537.61

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	31,405.77	34,457.12
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	2,330.39	1,560.63
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	637.59	744.07
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	5,943.11	4,940.61
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	6,217.92	5,429.37
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,362.59	2,347.89
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	5,498.85	5,036.59
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,708.13	2,832.65
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	2,059.60	1,914.70
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	692.64
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,687.12	4,396.31
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	14,181.60	779.88
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	850.93	541.85



# Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	8,040.14	6,600.55
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,328.83	3,350.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>90,252.57</u>	<u>75,625.36</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					26,164.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					80,537.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					75,625.36	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					31,076.26	(5)



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
<b>250 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,779.16
<b>252 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,152.00
<b>260 State CTE-F&amp;CS FY12</b>	
3900 State Career & Technical Ed Entitlement	648.00
<b>261 State CTE-Business FY12</b>	
3900 State Career & Technical Ed Entitlement	688.00
<b>327 Advancing Agriculture Education Program</b>	
1900 Other Revenue from Local Sources	35.42
3270 State - Advancing Agriculture Education	1,964.58
<b>327 Subtotal</b>	2,000.00
<b>466 Academic Achievement Award</b>	
4650 Federal Miscellaneous Grants from OPI	7,508.00
<b>661 Capital Investment &amp; Deferred Maintenance</b>	
1510 Interest Earnings	89.69
<b>809 Vo Ed Carl D Perkins Basic Grant-Business FY12</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	108.00
<b>810 Vo Ed Carl D Perkins Basic Grant-F&amp;CS FY12</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	155.00
<b>811 Vo Ed Carl D Perkins Basic Grant-Tech Ed FY12</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,437.00
<b>821 Angelo Athletic Donation</b>	
1510 Interest Earnings	441.28
<b>822 Missoula Electric Cooperative 2011-12</b>	
1920 Contributions/Donations from Private Sources	1,200.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	32,206.13

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

PRC Program Function Object	2012 Value
<b>250 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	2,322.43
2XX Personal Services - Employee Benefits	456.73



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
			<b>250 Subtotal</b>	2,779.16
252	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)			
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			1XX Personal Services - Salaries	11,674.92
			2XX Personal Services - Employee Benefits	2,477.08
			<b>252 Subtotal</b>	14,152.00
260	State CTE-F&CS FY12			
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX Instruction		
			5XX Other Purchased Services	648.00
327	Advancing Agriculture Education Program			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			7XX Property and Equipment Acquisition	2,000.00
369	State Data Systems Payment			
	368 K-12 Education Data Systems			
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	50.58
466	Academic Achievement Award			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			1XX Personal Services - Salaries	3,057.70
			2XX Personal Services - Employee Benefits	466.66
		24XX Support Services - School Administration		
			1XX Personal Services - Salaries	321.20
			2XX Personal Services - Employee Benefits	51.44
			<b>466 Subtotal</b>	3,897.00
651	State OTO Indian Education for All			
	365 Indian Education for All - OTO & Ongoing			
		222X Educational Media Services		
			6XX Supplies and Materials	33.97
809	Vo Ed Carl D Perkins Basic Grant-Business FY12			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX Instruction		
			5XX Other Purchased Services	108.00
810	Vo Ed Carl D Perkins Basic Grant-F&CS FY12			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		221X Improvement of Instruction Services		
			8XX Other Expenditures	155.00



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
810 Vo Ed Carl D Perkins Basic Grant-F&CS FY12	
811 Vo Ed Carl D Perkins Basic Grant-Tech Ed FY12	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
4XX Purchased Property Services	434.00
6XX Supplies and Materials	1,288.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	485.00
8XX Other Expenditures	230.00
811 Subtotal	<hr/> 2,437.00
822 Missoula Electric Cooperative 2011-12	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,200.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<hr/> <hr/> 27,460.71

### Schedule Of Changes Worksheet

Beginning Fund Balance	59,927.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,206.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,460.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	2,000.00	
Less Last Year	0.00	(4b)
		2,000.00
		2,000.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	66,672.48	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
250 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) FY11	2,779.16	2,779.16	0.00
252 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	14,152.00	14,152.00	0.00
260 State CTE-F&CS FY12	648.00	648.00	0.00



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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
261 State CTE-Business FY12	688.00	0.00	688.00
327 Advancing Agriculture Education Program	2,000.00	2,000.00	0.00
369 State Data Systems Payment	0.00	50.58	-50.58
466 Academic Achievement Award	7,508.00	3,897.00	3,611.00
651 State OTO Indian Education for All	0.00	33.97	-33.97
661 Capital Investment & Deferred Maintenance	89.69	0.00	89.69
809 Vo Ed Carl D Perkins Basic Grant-Business FY12	108.00	108.00	0.00
810 Vo Ed Carl D Perkins Basic Grant-F&CS FY12	155.00	155.00	0.00
811 Vo Ed Carl D Perkins Basic Grant-Tech Ed FY12	2,437.00	2,437.00	0.00
821 Angelo Athletic Donation	441.28	0.00	441.28
822 Missoula Electric Cooperative 2011-12	1,200.00	1,200.00	0.00
<b>Total</b>	<b>32,206.13</b>	<b>27,460.71</b>	<b>4,745.42</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	1.43	0.28
1114 District Levy - Pers Prop/Mobile Homes	0.13	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5.02	0.69
1190 Penalties and Interest on Taxes	0.25	0.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6.83	1.04

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,846.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1.04 (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)	2,847.36	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1982 Summer Session - Driver's Education Fees	2,600.00	3,900.00
3260 State Driver's Education Reimbursement	3,240.00	2,465.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,840.00	6,365.46

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	3,866.50	3,904.50
2XX Personal Services - Employee Benefits	610.24	625.41
6XX Supplies and Materials	274.20	916.18
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	219.98	454.28
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	79.95	39.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,050.87	5,940.32

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,367.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,365.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,940.32	(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)	3,792.57	(5)



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

### 21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
5300 Operating Transfers from Other Funds	1,246.44	1,133.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,246.44	1,133.56

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,978.55	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	2,354.12	0.00
2XX Personal Services - Employee Benefits	348.42	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,681.09	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	1,246.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,133.56	(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)	2,380.00	(5)



# Trustees' Financial Summary

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20 Granite County  
0420 Drummond H S

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	16.57	11.28
3281 State Technology Aid	916.38	896.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	932.95	908.10

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	809.04	0.00
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	772.40	0.00
<b>24XX Support Services - School Administration</b>		
6XX Supplies and Materials	1,687.42	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,268.86	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,093.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	908.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,001.68	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	4.62	0.03
<b>940</b>		
9710 Residual Equity Transfers In	50,946.80	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	50,951.42	0.03

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,404.72	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	4,600.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,404.72	4,600.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		50,951.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,600.00	(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)		46,351.45	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	70,559.86	64,576.88
1112 District Levy - Personal Property	2,951.83	1,108.94
1113 District Levy - Heavy Motor Vehicles	0.00	7.77
1114 District Levy - Pers Prop/Mobile Homes	564.19	513.71
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,769.72	2,265.01
1190 Penalties and Interest on Taxes	322.62	315.03
1510 Interest Earnings	229.32	111.30
1900 Other Revenue from Local Sources	0.00	1,002.24
3120 State Guaranteed Tax Base Aid	11,209.33	12,988.10
5120 Proceeds from Refunding Bonds	13,087.15	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>100,694.02</b>	<b>82,888.98</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>		
840 Principal On Debt	50,000.00	60,000.00
850 Interest on Debt	19,845.00	24,282.22
860 Agent Fees/Issuance Costs	200.00	150.00
<b>63XX Refunding Bonds Used to Retire Old Issues</b>		
840 Principal On Debt	17,495.00	0.00
<b>910 Budget Amendment</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>63XX Refunding Bonds Used to Retire Old Issues</b>		
860 Agent Fees/Issuance Costs	9,062.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>96,602.50</b>	<b>84,432.22</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						14,532.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						82,888.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						84,432.22	(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)						12,989.32	(5)



# Trustees' Financial Summary

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

### 60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1900 Other Revenue from Local Sources	22,220.00	955.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	22,220.00	955.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	955.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	955.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	22,220.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	955.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	955.00	(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)	22,220.00	(5)



# Trustees' Financial Summary

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

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,563.99	255.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,563.99	255.42

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

PRC Program Function Object	2011 Value	2012 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	500.00	1,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	500.00	1,000.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	41,344.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	255.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,000.00	(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)	40,599.55	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	127,935.03	133,784.24
<b>327 Advancing Agriculture Education Program</b>		
9710 Residual Equity Transfers In	500.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	128,435.03	133,784.24

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	128,008.69	128,383.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	128,008.69	128,383.50

### Schedule Of Changes Worksheet

Beginning Fund Balance	64,224.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	133,784.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	128,383.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	69,625.33	(5)



# Trustees' Financial Summary

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

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	158.76	9.85
1900 Other Revenue from Local Sources	500.00	0.00
1920 Contributions/Donations from Private Sources	24,630.00	33,270.00
6100 Material Prior Period Revenue Adjustments	0.00	500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	25,288.76	33,779.85

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

PRC Program Function Object	2011 Value	2012 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	19,675.00	26,675.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	19,675.00	26,675.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance		39,128.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		33,779.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		26,675.00	(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)		46,232.93	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	17,820.87	18,522.14
XX	39X 1XXX 112	Certified Teacher Staff Salaries	76,261.43	43,522.64
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	311,470.06	308,940.28
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,556.42	14,925.60
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	49.40	153.00
XX	XXX 26XX 41X	Energy Utility Services	44,485.74	37,250.35
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	23,200.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	30,503.66
XX	XXX 4XXX 73X	Major Equipment-New	4,000.89	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

FY2011-12

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,345.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,345.10

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,114.76
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,776.85
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	22,645.90
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

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

**Percentage of Special Ed Funding FY2014 Maximum Budget: 83%**



# Trustees' Financial Summary

FY2011-12

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	19,087.14	0.00	0.00	0.00	
280	1XXX	2XX	1,759.45	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	441.44	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	1,357.87	0.00	0.00	0.00	
<b>Totals</b>			22,645.90	0.00	0.00	0.00	22,645.90

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



# Trustees' Financial Summary

FY2011-12

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	36,170.00	0.00	0.00	0.00	36,170.00
Land Improvements	57,830.00	0.00	23,200.00	0.00	81,030.00
Buildings	1,717,895.17	-3,677.17	30,504.00	0.00	1,744,722.00
Machinery and Equipment	56,224.89	906.11	5,330.00	0.00	62,461.00
Totals at Historical Cost	1,868,120.06	-2,771.06	59,034.00	0.00	1,924,383.00
Governmental Activities, Capital Assets, net	1,868,120.06	-2,771.06	59,034.00	0.00	1,924,383.00

\* 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 FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Unallocated	44,733.00	0.00	0.00
Total Depreciation for FY2012	44,733.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Bonds							
04/05/2011	720,000.00	0.00	60,000.00	0.00	660,000.00	65,000.00	595,000.00
Compensated Absences	4,154.79	3,778.56	0.00	0.00	7,933.35	6,166.94	1,766.41
Other Post Employment Benefits	3,596.91	7,193.82	0.00	0.00	10,790.73	0.00	10,790.73
Total Governmental Activity							
Long-Term Liabilities	727,751.70	10,972.38	60,000.00	0.00	678,724.08	71,166.94	607,557.14

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

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

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