



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

### Due Dates:

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

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

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

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

## Certification

**Business Manager/Clerk** Robert Odermann

Phone #: (406) 268-6051

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

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

**Chair, Board of Trustees** David Reeves

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

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

**County Superintendent** Jess Anderson

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

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

## Software

Accounting Package: Other

For FY05 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

PRC	Title	Project Type	Project Number	CFDA #
346	Montana Character Ed	FEDERAL	07009861004	84.010
350	Reading Excellence Act	FEDERAL	0700983304	84.338
354	Title I Improving Basic Programs	FEDERAL	0700983104	84.010A
356	Title II Part A	FEDERAL	0700981404	84.367
358	Title II, Part D, Ed Technology	FEDERAL	0700986004	84.318
360	Title IV, Part A, Safe & Drug-Free	FEDERAL	0700981604	84.186A
362	Title V Part A	FEDERAL	0700983904	84.298
366	Title VII, Indian Education	FEDERAL	S060A040490	84.060
370	IDEA Part B	FEDERAL	0700987704ALLO	84.027
372	Title I, Part D, Neglected, Delinquent & At-Risk	FEDERAL	0700983104B	84.013A
374	Reading Excellence Act	FEDERAL	0700983504	84.338
376	Gifted and Talented	STATE	0700981305	State
386	IDEA-Preschool Section 619	FEDERAL	0700987905ALLO	84.173A
388	Title I, Part A, Improving Basic Programs	FEDERAL	0700983105	84.010A
450	HANDS	LOCAL	NA	NA
452	Detention Center	LOCAL		
456	VIOLENCE PREVENTION SERVIC	LOCAL	NA	NA
468	NW Regional Lab	LOCAL		
522	Tuition Transfer	LOCAL		
523	Skyline Ride	LOCAL		
524	INTERNAL CLEARING REC	LOCAL		
551	SP ED MEDICAID	LOCAL	LOCAL	LOCAL
554	ABE (Adult Basic Ed)	FEDERAL	0700985604BG	84.002
557	RATE STABILIZATION	LOCAL	LOCAL	LOCAL



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

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)	3,003,454.73	278,671.57		1,221,475.72
02	Taxes Receivable - Real and Personal (120-149)	451,616.43	25,403.97		
03	Taxes Receivable - Protested (150-159)	630,037.16	35,440.38		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	59,179.28			107,517.03
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>4,144,287.60</b>	<b>339,515.92</b>		<b>1,328,992.75</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)	1,081,653.59	60,844.35		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1,081,653.59</b>	<b>60,844.35</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	59,179.28			107,517.03
37	Reserve for Encumbrances (953)	457,265.82			28,950.08
48	Fund Balance for Budget (961-970)	2,546,188.91	278,671.57		1,192,525.64
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,062,634.01</b>	<b>278,671.57</b>		<b>1,328,992.75</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,144,287.60</b>	<b>339,515.92</b>		<b>1,328,992.75</b>



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

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)		1,152,501.98	5,445,291.80	57,172.32
02	Taxes Receivable - Real and Personal (120-149)				4,813.96
03	Taxes Receivable - Protested (150-159)				6,715.80
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>		1,152,501.98	5,445,291.80	68,702.08
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			.82	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			224,382.81	11,529.76
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			224,383.63	11,529.76
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				7,449.16
48	Fund Balance for Budget (961-970)		1,152,501.98	5,220,908.17	49,723.16
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,152,501.98	5,220,908.17	57,172.32
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,152,501.98	5,445,291.80	68,702.08



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

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)			10,000.00	560,415.71
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>10,000.00</b>	<b>560,415.71</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)			10,000.00	560,415.71
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>10,000.00</b>	<b>560,415.71</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>10,000.00</b>	<b>560,415.71</b>



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

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)			5,314,812.03	
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>			5,314,812.03	
<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)			299.99	
48	Fund Balance for Budget (961-970)			5,314,512.04	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			5,314,812.03	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			5,314,812.03	



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

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)	319,677.48	311.71		98,045.66
02	Taxes Receivable - Real and Personal (120-149)	6,224.00			
03	Taxes Receivable - Protested (150-159)	8,682.95			
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>334,584.43</b>	<b>311.71</b>		<b>98,045.66</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				98,045.66
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	14,906.95			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>14,906.95</b>			<b>98,045.66</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	9,343.71			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	310,333.77	232,051.25		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>319,677.48</b>	<b>232,051.25</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>334,584.43</b>	<b>232,051.25</b>		<b>98,045.66</b>



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

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)	1,569,336.19	1,600,820.59		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)		98,045.66		
05	Due From Other Governments (180)	339,597.00			
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>1,908,933.19</b>	<b>1,698,866.25</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)	1,908,933.19	1,698,866.25		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,908,933.19</b>	<b>1,698,866.25</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,908,933.19</b>	<b>1,698,866.25</b>		





# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

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>				



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

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>				



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

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)				
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)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

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)	297,022.05	2,133,099.86		27,620.45
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>	297,022.05	2,133,099.86		27,620.45
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	297,022.05	2,133,099.86		
24	Other Current Liabilities (621-679)				27,620.45
35	<b>TOTAL LIABILITIES</b>	297,022.05	2,133,099.86		27,620.45
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	297,022.05	2,133,099.86		27,620.45



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

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>				



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

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>				



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 01 - General Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	9,895,791.89	10,405,025.51
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	244,216.84	0.00
1130	Tax Title and Property Sales	625.97	256.96
1190	Penalties and Interest on Taxes	65,006.00	63,659.66
1310	Individual Tuition	10,630.89	16,311.20
1510	Interest Earnings	29,306.93	72,560.84
1900	Other Revenue from Local Sources	578.54	265.30
3110	Direct State Aid	13,708,358.08	13,565,519.31
3115	State Spec Ed Allowable Cost Pymt to Districts	1,526,443.18	1,547,704.90
3120	State Guaranteed Tax Base Aid	5,871,332.61	5,774,904.10
3440	State HB20/SB417 Prop Tax Reimb	87,266.20	69,967.98
3444	State School Block Grant	1,440,791.72	1,451,741.74
5200	Sale or Compensation for Loss of Assets	1,509.79	0.00
6100	Material Prior Period Revenue Adjustments	123,693.45	25,203.16
9710	Residual Equity Transfers In	18,528.12	9,423.81

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

33,024,080.21      33,002,544.47

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

PRC Program Function Object		2004 Value	2005 Value
180	Summer School		
	1XXX Instruction		
	1XX Personal Services - Salaries	1,830.00	.00
	2XX Personal Services - Employee Benefits	6.77	.00
	6XX Supplies and Materials	5,325.24	.00
1XX	Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	1XX Personal Services - Salaries	16,128,196.64	16618570.34
	2XX Personal Services - Employee Benefits	1,619,520.31	1599559.89
	3XX Purchased Professional and Technical Services	25,787.92	12172.22
	4XX Purchased Property Services	13,202.72	20216.83
	5XX Other Purchased Services	79,975.81	80337.28
	6XX Supplies and Materials	838,927.23	1129552.95
	21XX Support Services - Students		
	1XX Personal Services - Salaries	868,319.85	924477.82
	2XX Personal Services - Employee Benefits	75,805.53	78087.05
	3XX Purchased Professional and Technical Services	82,263.00	85943.50
	6XX Supplies and Materials	30,821.96	23150.94
	221X Improvement of Instruction Services		
	1XX Personal Services - Salaries	362,977.07	325791.39



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	9,238.69	8398.43
		3XX	Purchased Professional and Technical Services	4,012.53	3329.14
		5XX	Other Purchased Services	45,982.79	32816.00
		6XX	Supplies and Materials	746,619.51	513705.02
		810	Dues and Fees	488.00	570.50
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	908,330.27	914179.68
		2XX	Personal Services - Employee Benefits	102,290.49	88465.28
		3XX	Purchased Professional and Technical Services	586.00	200.00
		5XX	Other Purchased Services	1,552.46	.00
		6XX	Supplies and Materials	71,490.58	146387.19
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	231,993.28	239722.01
		2XX	Personal Services - Employee Benefits	18,260.05	18399.89
		3XX	Purchased Professional and Technical Services	56,527.14	59721.09
		5XX	Other Purchased Services	240,910.50	297576.23
		6XX	Supplies and Materials	32,070.52	37617.25
		810	Dues and Fees	18,051.83	18660.35
		8XX	Other Expenditures	1,149.74	1732.06
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	1,919,666.99	1994410.61
		2XX	Personal Services - Employee Benefits	226,168.07	206242.61
		6XX	Supplies and Materials	28,371.38	32799.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	327,094.64	562894.97
		2XX	Personal Services - Employee Benefits	57,738.75	81878.31
		3XX	Purchased Professional and Technical Services	5,675.27	84541.43
		4XX	Purchased Property Services	7,609.79	7219.05
		5XX	Other Purchased Services	1,088.77	17696.24
		6XX	Supplies and Materials	0.00	23366.37
		7XX	Property and Equipment Acquisition	37,623.50	5343.25
		810	Dues and Fees	630.00	1490.34
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	1,670,397.40	1707660.78
		2XX	Personal Services - Employee Benefits	552,366.71	548923.34
		3XX	Purchased Professional and Technical Services	13,097.18	9120.65
		4XX	Purchased Property Services	1,389,487.85	401709.28
		5XX	Other Purchased Services	175,114.00	184094.88
		6XX	Supplies and Materials	406,275.63	445102.16
		7XX	Property and Equipment Acquisition	15,161.67	.00





# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		810	Dues and Fees	509.50	1315.35
		8XX	Other Expenditures	149,837.70	97734.34
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	236,506.11	.00
		2XX	Personal Services - Employee Benefits	29,840.31	.00
		3XX	Purchased Professional and Technical Services	36,262.67	.00
		5XX	Other Purchased Services	6,366.09	.00
		6XX	Supplies and Materials	37,460.00	.00
		810	Dues and Fees	455.00	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	1,738,830.39	1465228.64
		2XX	Personal Services - Employee Benefits	169,043.30	148443.99
		6XX	Supplies and Materials	96,831.66	4694.75
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	606,290.68	995035.61
		2XX	Personal Services - Employee Benefits	69,507.10	75815.37
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	41,890.02	.00
		2XX	Personal Services - Employee Benefits	2,518.17	.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	3,120.48	.00
		2XX	Personal Services - Employee Benefits	1,146.77	.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	211,296.84	225945.85
		2XX	Personal Services - Employee Benefits	23,554.72	23680.38
		3XX	Purchased Professional and Technical Services	3,005.00	2075.00
		5XX	Other Purchased Services	125.40	359.19
		6XX	Supplies and Materials	12,292.58	7659.84
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	5,263.72	5591.88
410	Miscellaneous Federal Grants Direct from Feds				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	145.41



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	56,377.25	59194.57
		2XX	Personal Services - Employee Benefits	6,238.03	5919.05
		3XX	Purchased Professional and Technical Services	35,159.60	42372.60
		4XX	Purchased Property Services	4,317.97	5419.00
		5XX	Other Purchased Services	10,025.00	11125.00
		6XX	Supplies and Materials	2,038.35	3047.41
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	77,102.05	120261.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>33,129,294.49</u>	<u>32,894,898.52</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					2,975,275.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,002,544.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,894,898.52	(3)
Increase/Decrease of Reserve for Inventories						
This Year	59,179.28	Less Last Year	72,460.04	(4a)	-13,280.76	
Increase/Decrease of Reserve for Encumbrances						
This Year	457,265.82	Less Last Year	464,272.28	(4b)	-7,006.46	
					-20,287.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,062,634.01	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	587,603.66	586,631.30
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	14,511.59	0.00
1130	Tax Title and Property Sales	37.17	14.47
1190	Penalties and Interest on Taxes	3,860.68	3,605.14
1510	Interest Earnings	1,896.33	5,412.01
1900	Other Revenue from Local Sources	280.00	356.80
2220	County On-Schedule Trans Reimb	249,051.00	278,822.11
3210	State On-Schedule Trans Reimb	249,051.00	278,822.12
3440	State HB20/SB417 Prop Tax Reimb	5,181.73	3,935.38
3444	State School Block Grant	37,890.47	38,178.44

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

1,149,363.63      1,195,777.77

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	57,521.23	61060.31
2XX	Personal Services - Employee Benefits	2,354.18	2261.12
5XX	Other Purchased Services	542,723.03	631774.35
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	142,204.48	148112.78
2XX	Personal Services - Employee Benefits	7,295.41	7579.73
5XX	Other Purchased Services	398,935.30	346721.98

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

1,151,033.63      1,197,510.27



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						281,023.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,195,777.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,197,510.27	(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	619.81	(4b)		-619.81	
						-619.81	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						278,671.57	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 12 - School Food Services Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	10,673.11	24,736.30
1530	Net Increase (Decrease) in the Fair Value of Investments	-12,843.79	2,682.42
1611	National School Lunch Program	1,007,324.90	1,030,008.87
1630	Catering Sales	20,046.26	8.00
1900	Other Revenue from Local Sources	3,148.20	0.00
3220	State Food Services Match	4,521.10	10,050.81
4550	Federal Child Nutrition	1,304,917.11	1,331,672.50
6100	Material Prior Period Revenue Adjustments	37.65	69.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,337,824.54</u>	<u>2,399,228.69</u>

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

PRC Program Function Object		2004 Value	2005 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	980,159.48	1057192.19
	2XX Personal Services - Employee Benefits	279,948.94	288153.12
	3XX Purchased Professional and Technical Services	6,882.69	917.49
	4XX Purchased Property Services	1,267.65	12406.40
	5XX Other Purchased Services	3,578.58	2777.23
	6XX Supplies and Materials	1,105,609.52	1093938.40
	7XX Property and Equipment Acquisition	77,401.07	49745.90
	810 Dues and Fees	116.00	2684.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>2,454,963.93</u>	<u>2,507,814.73</u>



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,495,923.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,399,228.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,507,814.73	(3)
Increase/Decrease of Reserve for Inventories						
This Year	107,517.03	Less Last Year	116,236.20	(4a)	-8,719.17	
Increase/Decrease of Reserve for Encumbrances						
This Year	28,950.08	Less Last Year	78,575.81	(4b)	-49,625.73	
					-58,344.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,328,992.75	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 14 - Retirement Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	8,952.51	29,170.76
1900	Other Revenue from Local Sources	747.94	24.67
2240	County Retirement Distribution	4,115,713.00	4,100,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>4,125,413.45</u>	<u>4,129,195.43</u>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2447495.56
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	149969.94
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	47967.55
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	135009.04
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	0.00	35295.22
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	293644.93
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	82877.24
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	251425.62
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	8990.15
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	228041.81
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	146503.01
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	21807.23
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	33266.90



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	10789.57
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	0.00	8715.46
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	0.00	155654.57
180	Summer School				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	256.12	.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	282.92	.00
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,260,079.46	.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	126,055.39	.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	50,801.13	.00
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	127,242.67	.00
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	32,469.05	.00
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	268,670.58	.00
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	45,779.14	.00
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	233,783.59	.00
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	8,050.49	.00
	28XX	Support Services - Central			
		2XX	Personal Services - Employee Benefits	33,100.65	.00





# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	28XX		Support Services - Central		
280	Special Education - Local and State				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	256,831.91	.00
	21XX		Support Services - Students		
		2XX	Personal Services - Employee Benefits	84,854.54	.00
	24XX		Support Services - School Administration		
		2XX	Personal Services - Employee Benefits	5,862.80	.00
	26XX		Operation and Maintenance of Plant Services		
		2XX	Personal Services - Employee Benefits	436.73	.00
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	19,902.49	.00
360	State Gifted & Talented Reimbursement				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	29,806.17	.00
413	Title VII Indian Education				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	5,097.34	.00
423	Title I, Part B, Subpart 1, Reading First				
	221X		Improvement of Instruction Services		
		2XX	Personal Services - Employee Benefits	1,229.48	.00
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	112,903.57	.00
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	1,219.70	.00
435	Title V, Part A, Innovative Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	441.41	.00
436	Title V, Part D, Subpart 3, Character Education				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	125.27	.00



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	184,678.48	.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	12,628.82	.00
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	22,305.43	.00
457	IDEA Preschool				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	10,550.28	.00
465	Federal Miscellaneous Grants from OPI				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	2,620.75	.00
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	10,524.34	.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	7,890.40	.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	137,180.05	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>4,093,661.15</u>	<u>4,057,453.80</u>



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,080,760.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,129,195.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,057,453.80	(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)					1,152,501.98	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
<b>350 Reading Excellence Act</b>	
4650 Federal Miscellaneous Grants from OPI	52,185.59
<b>354 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	717,500.67
<b>356 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	90,302.40
<b>358 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	32,654.83
<b>360 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	26,776.38
<b>362 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	38,958.08
<b>366 Title VII, Indian Education</b>	
4130 Title VII Indian Education	31,363.29
<b>370 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	28,283.57
<b>372 Title I, Part D, Neglected, Delinquent &amp; At-Risk Y</b>	
4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	20,311.98
<b>374 Reading Excellence Act</b>	
4230 Title I, Part B, Subpart 1, Reading First	142,855.61
<b>376 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,833.78
<b>386 IDEA-Preschool Section 619</b>	
4560 IDEA, Part B, Children with Disabilities	80,337.40
<b>388 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	1,673,378.02
<b>468 NW Regional Lab</b>	
1920 Contributions/Donations from Private Sources	9,219.43
<b>522 Tuition Transfer</b>	
1510 Interest Earnings	2,821.78
1530 Net Increase (Decrease) in the Fair Value of Investments	447.07
	3,268.85
<b>522 Subtotal</b>	
<b>523 Skyline Ride</b>	
1510 Interest Earnings	8,556.66
1530 Net Increase (Decrease) in the Fair Value of Investments	1,251.79



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
<b>523 Subtotal</b>	9,808.45
<b>524 INTERNAL CLEARING REC</b>	
1920 Contributions/Donations from Private Sources	11,821.98
<b>551 SP ED MEDICAID</b>	
1510 Interest Earnings	12,559.26
1530 Net Increase (Decrease) in the Fair Value of Investments	-6,774.26
1900 Other Revenue from Local Sources	2,744.29
3355 Medicaid - Miscellaneous	156,230.53
3357 Montana Administrative Claiming Reimbursement	267,639.96
<b>551 Subtotal</b>	432,399.78
<b>554 ABE (Adult Basic Ed)</b>	
4540 Adult Basic & Literacy Education (ABLE)	108,564.10
<b>557 RATE STABILIZATION</b>	
1510 Interest Earnings	77,624.07
1530 Net Increase (Decrease) in the Fair Value of Investments	10,729.63
1900 Other Revenue from Local Sources	50,000.00
1920 Contributions/Donations from Private Sources	391,864.22
<b>557 Subtotal</b>	530,217.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,042,042.11

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

PRC Program Function Object	2005 Value
<b>350 Reading Excellence Act</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	603.75
2XX Personal Services - Employee Benefits	94.30
3XX Purchased Professional and Technical Services	58.85
5XX Other Purchased Services	9682.95
6XX Supplies and Materials	21475.42
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	180.00
2XX Personal Services - Employee Benefits	28.24



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
465 Federal Miscellaneous Grants from OPI	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	20062.08
	20062.08
<b>350 Subtotal</b>	<b>52,185.59</b>
<b>354 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	214407.78
2XX Personal Services - Employee Benefits	52801.42
3XX Purchased Professional and Technical Services	5326.25
5XX Other Purchased Services	52938.83
6XX Supplies and Materials	279093.27
21XX Support Services - Students	
1XX Personal Services - Salaries	2830.57
2XX Personal Services - Employee Benefits	444.12
8XX Other Expenditures	1878.89
221X Improvement of Instruction Services	
5XX Other Purchased Services	450.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	1038.63
2XX Personal Services - Employee Benefits	254.24
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	106036.67
	106036.67
<b>354 Subtotal</b>	<b>717,500.67</b>
<b>356 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	44798.54
3XX Purchased Professional and Technical Services	750.00
5XX Other Purchased Services	300.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	2475.38
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	41978.48



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>356 Subtotal</b>	90,302.40
<b>358 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	6346.13
2XX Personal Services - Employee Benefits	543.00
3XX Purchased Professional and Technical Services	15930.93
6XX Supplies and Materials	4943.35
221X Improvement of Instruction Services	
5XX Other Purchased Services	402.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	4489.42
<b>358 Subtotal</b>	32,654.83
<b>360 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	3750.00
2XX Personal Services - Employee Benefits	588.40
3XX Purchased Professional and Technical Services	2165.23
6XX Supplies and Materials	1468.43
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	4758.45
2XX Personal Services - Employee Benefits	1293.74
5XX Other Purchased Services	7037.03
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	5715.10
<b>360 Subtotal</b>	26,776.38
<b>362 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	100.00
2XX Personal Services - Employee Benefits	15.39
3XX Purchased Professional and Technical Services	261.59
5XX Other Purchased Services	8411.70
6XX Supplies and Materials	25750.02



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
435 Title V, Part A, Innovative Programs	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	4419.38
	38,958.08
<b>362 Subtotal</b>	
<b>366 Title VII, Indian Education</b>	
413 Title VII Indian Education	
1XXX Instruction	
3XX Purchased Professional and Technical Services	300.00
5XX Other Purchased Services	271.49
6XX Supplies and Materials	15854.79
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2519.34
2XX Personal Services - Employee Benefits	597.29
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	11820.38
	31,363.29
<b>366 Subtotal</b>	
<b>370 IDEA Part B</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1269.92
5XX Other Purchased Services	177.82
6XX Supplies and Materials	26835.83
	28,283.57
<b>370 Subtotal</b>	
<b>372 Title I, Part D, Neglected, Delinquent &amp; At-Risk Y</b>	
427 Title I, Part D, Neglected, Delinquent & At-Risk Youth	
1XXX Instruction	
1XX Personal Services - Salaries	720.34
2XX Personal Services - Employee Benefits	409.30
3XX Purchased Professional and Technical Services	770.45
5XX Other Purchased Services	8832.00
6XX Supplies and Materials	5794.49
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	3785.40





# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>372 Subtotal</b>	20,311.98
<b>374 Reading Excellence Act</b>	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	13132.79
2XX Personal Services - Employee Benefits	2905.58
5XX Other Purchased Services	2232.18
6XX Supplies and Materials	91703.91
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	19262.64
2XX Personal Services - Employee Benefits	2747.80
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	10870.71
<b>374 Subtotal</b>	142,855.61
<b>376 Gifted and Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	285.00
2XX Personal Services - Employee Benefits	43.19
3XX Purchased Professional and Technical Services	500.00
6XX Supplies and Materials	1005.59
<b>376 Subtotal</b>	1,833.78
<b>386 IDEA-Preschool Section 619</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	61655.71
2XX Personal Services - Employee Benefits	12376.89
6XX Supplies and Materials	6304.80
<b>386 Subtotal</b>	80,337.40
<b>388 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1060195.12



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	277279.82
3XX Purchased Professional and Technical Services	8094.09
5XX Other Purchased Services	92939.07
6XX Supplies and Materials	127661.02
21XX Support Services - Students	
1XX Personal Services - Salaries	14243.24
2XX Personal Services - Employee Benefits	2233.19
8XX Other Expenditures	2745.30
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	5649.68
2XX Personal Services - Employee Benefits	443.12
5XX Other Purchased Services	51423.60
24XX Support Services - School Administration	
1XX Personal Services - Salaries	24443.76
2XX Personal Services - Employee Benefits	6027.01
	1,673,378.02
<b>388 Subtotal</b>	
<b>450 HANDS</b>	
8XX Community Services Programs	
33XX Community Services	
6XX Supplies and Materials	5755.19
<b>468 NW Regional Lab</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	3709.23
2XX Personal Services - Employee Benefits	571.39
3XX Purchased Professional and Technical Services	3171.20
6XX Supplies and Materials	1767.61
	9,219.43
<b>468 Subtotal</b>	
<b>523 Skyline Ride</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3852.86



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>524 INTERNAL CLEARING REC</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	7413.52
222X Educational Media Services	
1XX Personal Services - Salaries	2778.50
2XX Personal Services - Employee Benefits	11.40
26XX Operation and Maintenance of Plant Services	
5XX Other Purchased Services	36.93
	10,240.35
<b>524 Subtotal</b>	
<b>551 SP ED MEDICAID</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	24546.32
2XX Personal Services - Employee Benefits	7131.49
5XX Other Purchased Services	661.67
6XX Supplies and Materials	191.05
	32,530.53
<b>551 Subtotal</b>	
<b>554 ABE (Adult Basic Ed)</b>	
454 Adult Basic & Literacy Education (ABLE)	
1XXX Instruction	
1XX Personal Services - Salaries	70787.49
2XX Personal Services - Employee Benefits	18055.32
5XX Other Purchased Services	335.20
6XX Supplies and Materials	14581.03
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	4805.06
	108,564.10
<b>554 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      3,106,904.06



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					4,290,807.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,042,042.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,106,904.06	(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	5,037.00	(4b)	-5,037.00	
						-5,037.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,220,908.17	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
350 Reading Excellence Act	52,185.59	52,185.59	0.00
354 Title I Improving Basic Programs	717,500.67	717,500.67	0.00
356 Title II Part A	90,302.40	90,302.40	0.00
358 Title II, Part D, Ed Technology	32,654.83	32,654.83	0.00
360 Title IV, Part A, Safe & Drug-Free	26,776.38	26,776.38	0.00
362 Title V Part A	38,958.08	38,958.08	0.00
366 Title VII, Indian Education	31,363.29	31,363.29	0.00
370 IDEA Part B	28,283.57	28,283.57	0.00
372 Title I, Part D, Neglected, Delinquent & At-Risk Y	20,311.98	20,311.98	0.00
374 Reading Excellence Act	142,855.61	142,855.61	0.00
376 Gifted and Talented	1,833.78	1,833.78	0.00
386 IDEA-Preschool Section 619	80,337.40	80,337.40	0.00
388 Title I, Part A, Improving Basic Programs	1,673,378.02	1,673,378.02	0.00
450 HANDS	0.00	5,755.19	-5,755.19
468 NW Regional Lab	9,219.43	9,219.43	0.00
522 Tuition Transfer	3,268.85	0.00	3,268.85
523 Skyline Ride	9,808.45	3,852.86	5,955.59
524 INTERNAL CLEARING REC	11,821.98	10,240.35	1,581.63
551 SP ED MEDICAID	432,399.78	32,530.53	399,869.25
554 ABE (Adult Basic Ed)	108,564.10	108,564.10	0.00
557 RATE STABILIZATION	530,217.92	0.00	530,217.92



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
<b>Total</b>	4,042,042.11	3,106,904.06	935,138.05



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 17 - Adult Education Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	95,037.96	0.00
1111 District Levy - Real Property	0.00	110,452.97
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,468.10	0.00
1130 Tax Title and Property Sales	6.07	2.73
1190 Penalties and Interest on Taxes	633.10	670.21
1510 Interest Earnings	440.40	1,165.57
1900 Other Revenue from Local Sources	0.00	200.00
3440 State HB20/SB417 Prop Tax Reimb	837.10	745.59
3445 State Combined Fund School Block Grant	14,000.00	14,106.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>113,422.73</b>	<b>127,343.54</b>

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

PRC Program Function Object	2004 Value	2005 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	75,197.02	73281.78
2XX Personal Services - Employee Benefits	20,375.29	15729.63
5XX Other Purchased Services	1,622.34	1446.07
6XX Supplies and Materials	27,611.82	27384.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>124,806.47</b>	<b>117,842.10</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	48,504.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127,343.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	117,842.10	(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                      7,449.16    Less Last Year                      8,283.16                      (4b)                      -834.00		
Ending Fund Balance (1 + 2 - 3 + 4)	57,172.32	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	160.29	275.46
1910 Rentals	33,763.50	16,652.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	33,923.79	16,928.31

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	15,395.67	7504.50
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	18,528.12	9423.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	33,923.79	16,928.31

## Schedule of Changes Worksheet

Beginning Fund Balance	10,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,928.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,928.31	(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)	10,000.00	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	4,972.74	11,063.82
1530 Net Increase (Decrease) in the Fair Value of Investments	-4,281.26	894.13
5300 Operating Transfers from Other Funds	77,102.05	120,261.69
6100 Material Prior Period Revenue Adjustments	0.00	89.07

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

	77,793.53	132,308.71
--	-----------	------------

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	8,896.69	4604.78
2XX Personal Services - Employee Benefits	141.57	393.98
21XX Support Services - Students		
1XX Personal Services - Salaries	32,049.60	94104.83
2XX Personal Services - Employee Benefits	5,009.91	33553.39

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

	46,097.77	132,656.98
--	-----------	------------

## Schedule of Changes Worksheet

Beginning Fund Balance	560,763.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	132,308.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	132,656.98	(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)	560,415.71	(5)





# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 26 - Impact Aid Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	58,360.69	114,085.58
1530	Net Increase (Decrease) in the Fair Value of Investments	-87,337.79	18,240.38
1900	Other Revenue from Local Sources	0.00	44,658.47
4820	Federal Impact Aid - Title VIII	1,122,703.27	1,082,837.73
6100	Material Prior Period Revenue Adjustments	6,650.95	52,740.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,100,377.12</u>	<u>1,312,562.16</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	6XX Supplies and Materials	9,122.03	461.14
	810 Dues and Fees	3,463.33	12088.00
23XX	Support Services - General Administration		
	3XX Purchased Professional and Technical Services	15,180.00	.00
26XX	Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	0.00	1423.50
	4XX Purchased Property Services	54,517.50	1041731.10
280	Special Education - Local and State		
1XXX	Instruction		
	1XX Personal Services - Salaries	96,248.60	83611.35
	2XX Personal Services - Employee Benefits	13,319.26	10160.19
	6XX Supplies and Materials	9,998.84	26242.23
413	Title VII Indian Education		
1XXX	Instruction		
	1XX Personal Services - Salaries	36,420.79	38855.34
	2XX Personal Services - Employee Benefits	5,858.62	4984.45
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>244,128.97</u>	<u>1,219,557.30</u>



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 26 - Impact Aid Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					5,221,507.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,312,562.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,219,557.30	(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	299.99	Less Last Year	0.00	(4b)	299.99	
					299.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,314,812.03	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 28 - Technology Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	135,795.04	143,538.51
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,639.93	0.00
1130	Tax Title and Property Sales	8.42	3.55
1190	Penalties and Interest on Taxes	932.26	880.00
1510	Interest Earnings	3,467.93	8,330.15
3281	State Technology Aid	0.00	133,520.01
3440	State HB20/SB417 Prop Tax Reimb	1,231.45	964.23
3445	State Combined Fund School Block Grant	8,957.00	9,025.00
4650	Federal Miscellaneous Grants from OPI	75,071.29	0.00
6100	Material Prior Period Revenue Adjustments	0.00	1,000.01

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

229,103.32      297,261.46

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	83,406.41	277,794.25

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

83,406.41      277,794.25

## Schedule of Changes Worksheet

Beginning Fund Balance				294,109.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				297,261.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				277,794.25	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	9,343.71	Less Last Year	3,242.82	(4b)	6,100.89
					6,100.89 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					319,677.48 (5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	2,060.47	0.00
1130 Tax Title and Property Sales	0.53	0.00
1510 Interest Earnings	2,724.18	4,968.53
1530 Net Increase (Decrease) in the Fair Value of Investments	-3,853.14	804.72
3445 State Combined Fund School Block Grant	4,030.33	4,060.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4,962.37</b>	<b>9,834.21</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	222,217.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,834.21	(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)	232,051.25	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 50 - Debt Service Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	737.61	2,037.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	737.61	2,037.63

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

PRC Program Function Object	2004 Value	2005 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	98045.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	98,045.66

### Schedule of Changes Worksheet

Beginning Fund Balance	96,008.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,037.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98,045.66	(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

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 60 - Building Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	9,443.74	35,032.39
1530	Net Increase (Decrease) in the Fair Value of Investments	-15,412.55	-3,555.37
1900	Other Revenue from Local Sources	536,729.39	339,707.74
1920	Contributions/Donations from Private Sources	3,750.00	0.00
5200	Sale or Compensation for Loss of Assets	524,153.90	23,999.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,058,664.48</u>	<u>395,184.39</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	1,520.00	.00
	4XX Purchased Property Services	54,679.64	.00
	6XX Supplies and Materials	1,491.34	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>57,690.98</u>	<u>0.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				1,513,953.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				395,184.39	(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	205.00	(4b)	-205.00
					-205.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,908,933.19	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## 61 - Building Reserve Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	21,094.56	35,843.74
1530	Net Increase (Decrease) in the Fair Value of Investments	-23,975.08	5,007.16
1900	Other Revenue from Local Sources	11,307.00	4,919.50
3445	State Combined Fund School Block Grant	19,581.32	19,730.14
6100	Material Prior Period Revenue Adjustments	0.00	15,450.00
9710	Residual Equity Transfers In	0.00	98,045.66

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		28,007.80	178,996.20
--	--	-----------	------------

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	18,645.32	37,319.35
	4XX Purchased Property Services	402,434.99	168,757.28

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		421,080.31	206,076.63
--	--	------------	------------

## Schedule of Changes Worksheet

Beginning Fund Balance		1,892,330.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		178,996.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		206,076.63	(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	166,384.00
			(4b)
			-166,384.00
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,698,866.25	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

Fund	Account	Description	2004 Value	2005 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	0.00	1,279,456.23
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	48,582.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	17,635,938.05
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	24,420.71
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	804,467.06	802,654.59
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	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00





# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	943,333.40
b. Related Services Block Grant Entitlement	314,395.96
c. Total Entitlements Subject to Reversion	1,257,729.36

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,672,780.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,809,232.13
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.



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,465,228.64	0.00	0.00	83,611.35
280	1XXX	2XX	148,443.99	0.00	0.00	10,160.19
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	4,694.75	0.00	0.00	26,242.23
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	995,035.61	0.00	0.00	0.00
280	21XX	2XX	75,815.37	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	0.00	0.00	0.00	0.00
<b>Totals</b>			2,689,218.36	0.00	0.00	120,013.77 2,809,232.13



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

**07 Cascade County**

**0098 Great Falls Elem**

*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.*



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	1,128,425.00	0.00	27,000.00	1,101,425.00
Buildings	19,971,185.00	0.00	0.00	19,971,185.00
Machinery And Equipment	1,139,653.07	111,944.25	82,726.02	1,168,871.30
Totals at historical cost	22,239,263.07	111,944.25	109,726.02	22,241,481.30
Less Accumulated depreciation for:				
Building Accum	17,998,920.04	232,087.62	0.00	18,231,007.66
Machinery And Equipment Accum	697,732.18	73,719.92	63,060.52	708,391.58
Total accumulated depreciation	18,696,652.22	305,807.54	63,060.52	18,939,399.24
Governmental activities, capital assets, net	3,542,610.85	-193,863.29	46,665.50	3,302,082.06

\* 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 FY2005</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Instruction (1XXX)	247,777.07	0.00
Support Services Staff (22XX)	0.00	0.00
General Administration (23XX)	28,532.55	0.00
Operations and Maintenance (26XX)	22,220.01	0.00
Food Service (31XX)	5,881.92	0.00
Extracurricular (34XX, 35XX)	1,396.00	0.00
Total Depreciation for FY2005	305,807.55	0.00



# Trustees' Financial Summary

FY2004-05

Submit ID: 0098-12422721

07 Cascade County

0098 Great Falls Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
<b>Governmental Activities *</b>							
Compensated Absences	3,391,742.05	0.00	0.00	172,777.00	3,218,965.05	0.00	3,218,965.05
Total Governmental Activity							
Long-Term Liabilities	3,391,742.05	0.00	0.00	172,777.00	3,218,965.05	0.00	3,218,965.05

\* 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.