



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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 Vicki Dunham

(Signature)

(Date)

County Superintendent Jess Anderson

(Signature)

(Date)

Software

Accounting Package: Other

For FY03 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

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

PRC	Title	Project Type	Project Number	CFDA #
304	ABE - TANF	FEDERAL	070098533	93.558
306	Gifted & Talented	STATE	0700981303	State
318	Title I, Part A, Improvement Grants	FEDERAL	0700983103	84.010A
320	Title IV, Part A, Safe & Drug-Free	FEDERAL	0700981603	84.186A
322	Title II, Part D, Ed Technology	FEDERAL	0700986003	84.318
324	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0700981403	84.367
326	Title V, Part A, Innovative Programs	FEDERAL	0700983903	84.298
328	IDEA-Preschool Section 619	FEDERAL	0700987903ALLO	84.173A
330	IDEA, Part B, Children w/Disabilities	FEDERAL	0700987703ALLO	84.027
332	Title V, Part D, Subpart 3, Character Ed	FEDERAL	0700986103	84.215V
334	MPIRC Parent Involvement	LOCAL		
336	Title I, Part D, Neglected, Dilinquent & At-Risk	FEDERAL	0700983103B	84.013A
338	Title VII, Indian Education	FEDERAL	S060A020490	84.060
340	Power Path	STATE	0700985303PP	
342	MPIRC	LOCAL		
344	School Food Nutrition Training	FEDERAL	0700982103NS	10.564
402	Volunteer Match - RV	LOCAL		
404	EVENSTART FAMILY LITERACY	FEDERAL	GC04401Z1604	84.314B
408	TANF	FEDERAL	0700985302	93.561
410	Title I	FEDERAL	0700993102	84.010A
414	Gifted & Talented	STATE	0700981302	State
430	MIPRC Family Advocates	LOCAL		
450	HANDS	LOCAL	NA	NA
452	Detention Center	LOCAL		
456	VIOLENCE PREVENTION SERVIC	LOCAL	NA	NA
458	Adv Placmt Incentive Grant	FEDERAL	0700984002	84.330A
460	IDEA-B	FEDERAL	0700987702	84.027A
464	IDEA-Preschool Section 619	FEDERAL	0700987902	84.173A
468	NW Regional Lab	LOCAL		
474	Reading Excellence	FEDERAL	0700983302	84.338A
522	Tuition Transfer	LOCAL		
523	Skyline Ride	LOCAL		
524	INTERNAL CLEARING REC	LOCAL		
534	NATL AWARD FOUNDATION	LOCAL	LOCAL	LOCAL
551	SP ED MEDICAID	LOCAL	LOCAL	LOCAL
554	Adult Basic Ed - Federal	FEDERAL	0700985602bc	84.002
557	RATE STABILIZATION	LOCAL	LOCAL	LOCAL

Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,836,493.63	282,074.07		1,443,032.44
02	Taxes Receivable - Real and Personal (120-149)	735,771.30	44,134.21		
03	Taxes Receivable - Protested (150-159)	842,200.10	50,044.30		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	53,304.93			101,342.29
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,467,769.96	376,252.58		1,544,374.73
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,577,971.40	94,178.51		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,577,971.40	94,178.51		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	53,304.93			101,342.29
37	Reserve for Encumbrances (953)	292,736.39			24,781.37
48	Fund Balance for Budget (961-970)	2,543,757.24	282,074.07		1,418,251.07
52	TOTAL FUND BALANCE/EQUITY	2,889,798.56	282,074.07		1,544,374.73
53	TOTAL LIABILITIES AND FUND BALANCE	4,467,769.96	376,252.58		1,544,374.73

Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,049,008.05	4,872,182.50	51,605.46
02	Taxes Receivable - Real and Personal (120-149)				7,634.99
03	Taxes Receivable - Protested (150-159)				8,511.41
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			56,376.50	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		1,049,008.05	4,928,559.00	67,751.86
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			884,535.94	16,146.40
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			884,535.94	16,146.40
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			168,555.56	
48	Fund Balance for Budget (961-970)		1,049,008.05	3,875,467.50	51,605.46
52	TOTAL FUND BALANCE/EQUITY		1,049,008.05	4,044,023.06	51,605.46
53	TOTAL LIABILITIES AND FUND BALANCE		1,049,008.05	4,928,559.00	67,751.86

Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,000.00	529,068.22
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	TOTAL ASSETS AND OTHER DEBITS			10,000.00	529,068.22
LIABILITIES					
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				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			10,000.00	529,068.22
52	TOTAL FUND BALANCE/EQUITY			10,000.00	529,068.22
53	TOTAL LIABILITIES AND FUND BALANCE			10,000.00	529,068.22

Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,365,259.03	
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	TOTAL ASSETS AND OTHER DEBITS			4,365,259.03	
LIABILITIES					
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				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			4,365,259.03	
52	TOTAL FUND BALANCE/EQUITY			4,365,259.03	
53	TOTAL LIABILITIES AND FUND BALANCE			4,365,259.03	

Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County
0098 Great Falls Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	145,169.65	217,254.67	95,270.42	
02	Taxes Receivable - Real and Personal (120-149)	7,466.94		1,656.14	
03	Taxes Receivable - Protested (150-159)	12,552.59			
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	165,189.18	217,254.67	96,926.56	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	20,019.53		1,656.14	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	20,019.53		1,656.14	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	145,169.65	217,254.67	95,270.42	
52	TOTAL FUND BALANCE/EQUITY	145,169.65	217,254.67	95,270.42	
53	TOTAL LIABILITIES AND FUND BALANCE	165,189.18	217,254.67	96,926.56	

Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	512,775.30	2,164,566.19		
02	Taxes Receivable - Real and Personal (120-149)		7,608.31		
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	TOTAL ASSETS AND OTHER DEBITS	512,775.30	2,172,174.50		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		7,608.31		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		7,608.31		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		45,547.00		
48	Fund Balance for Budget (961-970)	512,775.30	2,119,019.19		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	512,775.30	2,164,566.19		
53	TOTAL LIABILITIES AND FUND BALANCE	512,775.30	2,172,174.50		

Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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)
ASSETS AND OTHER DEBITS					
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				
LIABILITIES					
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				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	292,629.13	1,924,465.30		39,530.46
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	292,629.13	1,924,465.30		39,530.46
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	292,629.13	1,924,465.30		
24	Other Current Liabilities (621-679)				39,530.46
35	TOTAL LIABILITIES	292,629.13	1,924,465.30		39,530.46
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	292,629.13	1,924,465.30		39,530.46



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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)
ASSETS AND OTHER DEBITS					
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				
LIABILITIES					
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				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County
0098 Great Falls Elem

ASSETS, LIABILITIES, AND FUND BALANCE	AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
10 Land and Land Improvements (311-322)			1,128,425.00	
11 Buildings and Building Improvements (331 & 332)			20,133,034.00	
12 Machinery and Equipment (341 & 342)			1,269,159.00	
13 Construction Work in Progress (351)				
14 Amount Available in Debt Service and Compensated Absence Funds (403)				624,338.64
15 Amounts to be Provided (404-406)				2,614,850.19
20 TOTAL ASSETS AND OTHER DEBITS			22,530,618.00	3,239,188.83
LIABILITIES				
21 Payable to Other Funds (601-606)				
22 Due to Other Governments (611)				
23 Warrants Payable (620)				
24 Other Current Liabilities (621-679)				
27 Bonds Payable - Noncurrent (710)				
28 Notes Payable - Noncurrent (720)				
29 Lease Obligations Payable (730)				
30 Contracts and Judgments Payable (740-750)				
31 Compensated Absences Payable (760)				3,239,188.83
35 TOTAL LIABILITIES				3,239,188.83
FUND BALANCE/EQUITY				
49 Investments in General Fixed Assets (910-918)			22,530,618.00	
52 TOTAL FUND BALANCE/EQUITY			22,530,618.00	
53 TOTAL LIABILITIES AND FUND BALANCE			22,530,618.00	3,239,188.83



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	9,688,231.93	0.00
1111	District Levy - Real Property	0.00	9,058,797.76
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,875.48	0.00
1130	Tax Title and Property Sales	665.21	9,678.73
1190	Penalties and Interest on Taxes	75,045.08	44,011.02
1310	Individual Tuition	11,176.48	12,623.40
1510	Interest Earnings	154,598.05	52,776.10
1900	Other Revenue from Local Sources	508.98	1,510.07
3110	Direct State Aid	13,892,250.22	13,773,665.99
3115	State Spec Ed Allowable Cost Pymt to Districts	1,503,375.79	1,575,979.72
3120	State Guaranteed Tax Base Aid	5,688,941.52	5,385,569.40
3440	State HB20/SB417 Prop Tax Reimb	123,823.11	104,590.90
3444	State School Block Grant	1,448,334.53	1,411,514.07
5200	Sale or Compensation for Loss of Assets	0.00	931.69
6100	Material Prior Period Revenue Adjustments	26,004.91	26,438.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		32,614,831.29	31,458,087.52

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

PRC Program Function Object		2002 Value	2003 Value
180	Summer School		
	1XXX Instruction		
	1XX Personal Services - Salaries	0.00	158,459.64
	2XX Personal Services - Employee Benefits	0.00	526.45
	6XX Supplies and Materials	0.00	43,745.72
1XX	Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	1XX Personal Services - Salaries	16,293,909.01	15,518,551.97
	2XX Personal Services - Employee Benefits	1,789,898.37	1,617,110.58
	3XX Purchased Professional and Technical Services	37,358.18	30,921.49
	4XX Purchased Property Services	164,057.77	14,583.67
	5XX Other Purchased Services	141,937.44	77,026.09
	6XX Supplies and Materials	791,781.21	1,149,506.12
	7XX Property and Equipment Acquisition	2,923.00	0.00
	21XX Support Services - Students		
	1XX Personal Services - Salaries	815,609.71	836,503.75
	2XX Personal Services - Employee Benefits	76,497.00	74,953.63
	3XX Purchased Professional and Technical Services	89,815.87	83,870.50
	6XX Supplies and Materials	2,470.11	22,846.35



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	115,095.39	363,988.61
		2XX	Personal Services - Employee Benefits	6,073.67	8,664.23
		3XX	Purchased Professional and Technical Services	5,265.64	24,924.81
		5XX	Other Purchased Services	117.25	40,025.72
		6XX	Supplies and Materials	410,714.11	312,612.38
		810	Dues and Fees	335.62	862.44
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	898,426.84	881,831.15
		2XX	Personal Services - Employee Benefits	102,568.42	97,632.14
		3XX	Purchased Professional and Technical Services	819.50	953.13
		6XX	Supplies and Materials	72,840.17	117,051.41
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	345,482.05	224,623.31
		2XX	Personal Services - Employee Benefits	40,092.10	17,501.68
		3XX	Purchased Professional and Technical Services	25,125.77	48,071.56
		5XX	Other Purchased Services	154,010.86	247,386.27
		6XX	Supplies and Materials	47,834.73	33,350.41
		7XX	Property and Equipment Acquisition	3,771.33	0.00
		810	Dues and Fees	14,651.76	18,550.26
		8XX	Other Expenditures	3,202.55	1,469.31
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	1,268,172.56	1,857,564.59
		2XX	Personal Services - Employee Benefits	88,119.15	203,417.66
		5XX	Other Purchased Services	8,105.19	0.00
		6XX	Supplies and Materials	27,196.25	39,467.42
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	80,077.80	318,444.24
		2XX	Personal Services - Employee Benefits	9,935.31	57,021.98
		3XX	Purchased Professional and Technical Services	32,605.31	33,319.49
		4XX	Purchased Property Services	0.00	8,466.82
		5XX	Other Purchased Services	1,289.13	71.04
		6XX	Supplies and Materials	23,068.96	0.00
		7XX	Property and Equipment Acquisition	23,986.50	16,911.47
		810	Dues and Fees	1,193.67	531.17
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	1,698,855.94	1,656,396.82
		2XX	Personal Services - Employee Benefits	468,245.45	515,077.01
		3XX	Purchased Professional and Technical Services	857,368.64	30,333.52
		4XX	Purchased Property Services	1,247,355.69	1,965,252.90
		5XX	Other Purchased Services	168,518.96	151,130.24

Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County 0098 Great Falls Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		6XX	Supplies and Materials	125,632.84	410,076.28
		7XX	Property and Equipment Acquisition	20,130.16	8,234.75
		810	Dues and Fees	1,795.68	0.00
		8XX	Other Expenditures	0.00	154,999.49
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	0.00	227,078.08
		2XX	Personal Services - Employee Benefits	0.00	28,309.52
		3XX	Purchased Professional and Technical Services	26,439.87	32,133.78
		5XX	Other Purchased Services	7,552.64	4,913.91
		6XX	Supplies and Materials	39,067.35	51,077.21
		810	Dues and Fees	840.74	682.00
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	221,315.37	0.00
		2XX	Personal Services - Employee Benefits	23,971.30	0.00
		5XX	Other Purchased Services	2,246.46	0.00
		6XX	Supplies and Materials	11,461.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	1,633,403.34	1,663,661.44
		2XX	Personal Services - Employee Benefits	227,185.48	230,640.76
		5XX	Other Purchased Services	26,668.31	0.00
		6XX	Supplies and Materials	97,982.05	37,046.62
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	652,491.10	732,839.86
		2XX	Personal Services - Employee Benefits	88,406.37	74,954.86
		3XX	Purchased Professional and Technical Services	12,299.88	0.00
		5XX	Other Purchased Services	55,465.44	0.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	4.55
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	44,187.12	24,131.28
		2XX	Personal Services - Employee Benefits	253.28	7,617.59
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	235,272.33
		2XX	Personal Services - Employee Benefits	0.00	23,504.82
		3XX	Purchased Professional and Technical Services	0.00	1,467.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		5XX	Other Purchased Services	0.00	2,170.34
		6XX	Supplies and Materials	0.00	8,917.60
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	0.00	2,905.00
		2XX	Personal Services - Employee Benefits	0.00	9.09
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	4,253.60
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	0.00	54,977.46
		2XX	Personal Services - Employee Benefits	0.00	5,563.59
		3XX	Purchased Professional and Technical Services	0.00	33,715.44
		4XX	Purchased Property Services	0.00	3,979.00
		5XX	Other Purchased Services	8,550.00	12,775.00
		6XX	Supplies and Materials	0.00	2,669.73
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	197,371.08	70,453.06
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	8,069.89	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>31,989,566.69</u>	<u>33,072,546.19</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,551,291.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31,458,087.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,072,546.19	(3)
Increase/Decrease of Reserve for Inventories						
This Year	53,304.93	Less Last Year	40,614.77	(4a)	12,690.16	
Increase/Decrease of Reserve for Encumbrances						
This Year	292,736.39	Less Last Year	352,461.27	(4b)	-59,724.88	
					-47,034.72	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,889,798.56	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	566,578.19	0.00
1111	District Levy - Real Property	0.00	538,040.21
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	109.93	0.00
1130	Tax Title and Property Sales	37.40	575.05
1190	Penalties and Interest on Taxes	4,367.84	2,596.08
1510	Interest Earnings	7,739.79	2,346.21
1900	Other Revenue from Local Sources	319.32	325.00
2220	County On-Schedule Trans Reimb	249,006.00	249,006.00
3210	State On-Schedule Trans Reimb	249,006.00	249,006.00
3440	State HB20/SB417 Prop Tax Reimb	7,256.59	6,214.54
3444	State School Block Grant	76,177.67	74,241.03
6100	Material Prior Period Revenue Adjustments	68.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,160,667.21</u>	<u>1,122,350.12</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	54,978.36	61,254.72
2XX	Personal Services - Employee Benefits	2,490.89	2,092.17
3XX	Purchased Professional and Technical Services	1,085.90	0.00
5XX	Other Purchased Services	573,067.94	549,728.42
6XX	Supplies and Materials	0.00	186.66
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	111,308.36	123,327.78
2XX	Personal Services - Employee Benefits	7,683.78	4,299.48
5XX	Other Purchased Services	379,788.87	384,668.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,130,404.10</u>	<u>1,125,558.08</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						285,282.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,122,350.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,125,558.08	(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)						282,074.07	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	46,590.39	14,710.40
1611	National School Lunch Program	945,628.29	1,007,974.53
1900	Other Revenue from Local Sources	69.15	54.36
3220	State Food Services Match	15,575.19	403,788.11
4550	Federal Child Nutrition	1,187,802.04	831,003.29
6100	Material Prior Period Revenue Adjustments	0.00	100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,195,665.06</u>	<u>2,257,630.69</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	866,111.36	950,594.26
	2XX Personal Services - Employee Benefits	241,375.40	249,181.59
	3XX Purchased Professional and Technical Services	2,994.40	11,153.59
	4XX Purchased Property Services	15,687.16	894.50
	5XX Other Purchased Services	2,260.78	2,602.98
	6XX Supplies and Materials	1,026,072.12	1,062,801.08
	7XX Property and Equipment Acquisition	47,205.00	5,774.83
	810 Dues and Fees	127.00	1,730.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>2,201,833.22</u>	<u>2,284,732.83</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,550,999.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,257,630.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,284,732.83	(3)
Increase/Decrease of Reserve for Inventories						
This Year	101,342.29	Less Last Year	105,645.90	(4a)	-4,303.61	
Increase/Decrease of Reserve for Encumbrances						
This Year	24,781.37	Less Last Year	0.00	(4b)	24,781.37	
					20,477.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,544,374.73	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	27,831.93	12,495.00
1900	Other Revenue from Local Sources	0.00	329.96
2240	County Retirement Distribution	4,162,515.00	4,137,586.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,190,346.93</u>	<u>4,150,410.96</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,450,126.91	2,398,633.64
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	121,733.68	129,294.67
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	17,178.54	56,260.10
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	134,094.53	136,300.72
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	51,564.86	34,719.03
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	189,280.86	287,115.51
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	11,952.00	49,220.51
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	253,562.43	256,021.90
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	8,205.79	9,467.87
28XX	Support Services - Central		
	2XX Personal Services - Employee Benefits	0.00	35,098.45
270	Gifted and Talented		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	33,240.45	0.00
277	Federal Individuals with Disabilities Education Act (IDEA)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	143,810.87	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
279	Federal Individuals with Disabilities Education Act (IDEA)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	12,115.46	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	261,804.00	257,144.76
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	97,387.44	113,271.80
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	6,595.14	3,729.86
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	16,613.31	19,062.23
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	36,365.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	449.01
410	Miscellaneous Federal Grants Direct from Feds				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	24,492.40
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	11,705.80	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	0.00	8,497.62
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	129,271.29	146,929.14
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		2XX	Personal Services - Employee Benefits	10,441.84	0.00

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

3,960,685.20 4,002,074.22



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					900,671.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,150,410.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,002,074.22	(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)					1,049,008.05	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
304 ABE - TANF	
4530 Adult Basic Education TANF	6,569.42
306 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	3,126.77
318 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	1,392,859.06
320 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	86,895.03
322 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	77,429.10
324 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	783,379.12
326 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	82,280.73
328 IDEA-Preschool Section 619	
4570 IDEA Preschool	80,382.83
330 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	1,409,852.50
332 Title V, Part D, Subpart 3, Character Ed	
4360 Title V, Part D, Subpart 3, Character Education	39,980.44
334 MPIRC Parent Involvement	
1920 Contributions/Donations from Private Sources	2,000.00
336 Title I, Part D, Neglected, Dilinquent & At-Risk Y	
4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	45,434.55
338 Title VII, Indian Education	
4130 Title VII Indian Education	239,824.69
340 Power Path	
4530 Adult Basic Education TANF	2,340.00
342 MPIRC	
1920 Contributions/Donations from Private Sources	6,489.81
344 School Food Nutrition Training	
4560 IDEA, Part B, Children with Disabilities	968.16
402 Volunteer Match - RV	
1920 Contributions/Donations from Private Sources	155.46
404 EVENSTART FAMILY LITERACY	
4240 Title I, Part B, Subpart 3, Even Start	1,978.18



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
410 Title I	
4200 Title I, Part A, Improving Basic Programs	319,044.93
450 HANDS	
1920 Contributions/Donations from Private Sources	5,750.00
452 Detention Center	
1920 Contributions/Donations from Private Sources	11,084.41
456 VIOLENCE PREVENTION SERVIC	
4700 Federal Miscellaneous Grants from other State Agencies	1,050.00
468 NW Regional Lab	
1920 Contributions/Donations from Private Sources	20,103.64
474 Reading Excellence	
4650 Federal Miscellaneous Grants from OPI	276,980.05
522 Tuition Transfer	
1510 Interest Earnings	1,490.25
523 Skyline Ride	
1510 Interest Earnings	4,754.69
524 INTERNAL CLEARING REC	
1920 Contributions/Donations from Private Sources	20,475.72
551 SP ED MEDICAID	
1510 Interest Earnings	2,283.64
1900 Other Revenue from Local Sources	937.50
3355 Medicaid - Miscellaneous	102,642.21
551 Subtotal	105,863.35
554 Adult Basic Ed - Federal	
4540 Adult Basic & Literacy Education (ABLE)	112,761.07
557 RATE STABILIZATION	
1510 Interest Earnings	40,813.39
1900 Other Revenue from Local Sources	158,189.18
557 Subtotal	199,002.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,340,306.53

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

PRC Program Function Object	2003 Value
-----------------------------	------------



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

15 - Miscellaneous Programs Fund

304 ABE - TANF

453	Adult Basic Education TANF		
	1XXX	Instruction	
		1XX	Personal Services - Salaries 2,664.00
		2XX	Personal Services - Employee Benefits 410.19
		5XX	Other Purchased Services 1,668.42
		6XX	Supplies and Materials 1,826.81
304 Subtotal			6,569.42

306 Gifted & Talented

360	State Gifted & Talented Reimbursement		
	1XXX	Instruction	
		1XX	Personal Services - Salaries 1,532.50
		3XX	Purchased Professional and Technical Services 1,084.50
		5XX	Other Purchased Services 300.00
		6XX	Supplies and Materials 39.85
	221X	Improvement of Instruction Services	
		5XX	Other Purchased Services 169.92
306 Subtotal			3,126.77

318 Title I, Part A, Improvement Grants

420	Title I, Part A, Improving Basic Programs		
	1XXX	Instruction	
		1XX	Personal Services - Salaries 855,880.77
		2XX	Personal Services - Employee Benefits 242,350.61
		3XX	Purchased Professional and Technical Services 4,095.46
		5XX	Other Purchased Services 91,782.48
		6XX	Supplies and Materials 100,027.78
	21XX	Support Services - Students	
		1XX	Personal Services - Salaries 81,635.57
		2XX	Personal Services - Employee Benefits 12,411.91
		8XX	Other Expenditures 4,674.48
318 Subtotal			1,392,859.06

320 Title IV, Part A, Safe & Drug-Free

433	Title IV, Part A, Safe & Drug-Free Schools & Communities		
	1XXX	Instruction	
		1XX	Personal Services - Salaries 2,541.25
		2XX	Personal Services - Employee Benefits 376.08
		3XX	Purchased Professional and Technical Services 10,927.66
		6XX	Supplies and Materials 4,934.64



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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	2003 Value
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	47,747.88
2XX Personal Services - Employee Benefits	13,649.42
5XX Other Purchased Services	6,718.10
	86,895.03
320 Subtotal	
322 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Techical Services	11,702.74
6XX Supplies and Materials	65,372.11
221X Improvement of Instruction Services	
5XX Other Purchased Services	354.25
	77,429.10
322 Subtotal	
324 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	641,231.98
2XX Personal Services - Employee Benefits	77,150.40
3XX Purchased Professional and Techical Services	11,378.63
221X Improvement of Instruction Services	
5XX Other Purchased Services	53,618.11
	783,379.12
324 Subtotal	
326 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,802.50
2XX Personal Services - Employee Benefits	365.34
3XX Purchased Professional and Techical Services	6,063.52
5XX Other Purchased Services	39,649.53
6XX Supplies and Materials	33,399.84
	82,280.73
326 Subtotal	



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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	2003 Value
328 IDEA-Preschool Section 619	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	80,382.83
330 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	992,119.32
3XX Purchased Professional and Technical Services	52,555.26
5XX Other Purchased Services	38,347.83
6XX Supplies and Materials	287,649.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	39,181.09
330 Subtotal	1,409,852.50
332 Title V, Part D, Subpart 3, Character Ed	
436 Title V, Part D, Subpart 3, Character Education	
1XXX Instruction	
1XX Personal Services - Salaries	500.00
2XX Personal Services - Employee Benefits	59.38
3XX Purchased Professional and Technical Services	22,015.91
5XX Other Purchased Services	11,285.96
6XX Supplies and Materials	6,119.19
332 Subtotal	39,980.44
334 MPIRC Parent Involvement	
470 Federal Miscellaneous Grants from other State Agencies	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,876.89
2XX Personal Services - Employee Benefits	123.11
334 Subtotal	2,000.00
336 Title I, Part D, Neglected, Dilinquent & At-Risk Y	
427 Title I, Part D, Neglected, Delinquent & At-Risk Youth	
1XXX Instruction	
1XX Personal Services - Salaries	10,928.92
2XX Personal Services - Employee Benefits	4,604.22



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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	2003 Value
427 Title I, Part D, Neglected, Delinquent & At-Risk Youth	
1XXX Instruction	
3XX Purchased Professional and Technical Services	19,882.01
5XX Other Purchased Services	1,980.00
6XX Supplies and Materials	8,039.40
	45,434.55
336 Subtotal	
338 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	133,684.98
2XX Personal Services - Employee Benefits	48,222.48
3XX Purchased Professional and Technical Services	14,390.51
5XX Other Purchased Services	13,156.41
6XX Supplies and Materials	27,043.19
8XX Other Expenditures	3,327.12
	239,824.69
338 Subtotal	
340 Power Path	
453 Adult Basic Education TANF	
1XXX Instruction	
6XX Supplies and Materials	2,340.00
342 MPIRC	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
2XX Personal Services - Employee Benefits	107.89
5XX Other Purchased Services	1,819.91
6XX Supplies and Materials	3,202.86
21XX Support Services - Students	
1XX Personal Services - Salaries	1,125.80
2XX Personal Services - Employee Benefits	233.35
	6,489.81
342 Subtotal	
344 School Food Nutrition Training	
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	968.16



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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	2003 Value
910 Food Services	
344 Subtotal	968.16
402 Volunteer Match - RV	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	155.46
404 EVENSTART FAMILY LITERACY	
424 Title I, Part B, Subpart 3, Even Start	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,978.18
410 Title I	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	86,951.10
2XX Personal Services - Employee Benefits	22,545.44
5XX Other Purchased Services	267.50
6XX Supplies and Materials	152,608.36
8XX Other Expenditures	973.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	55,699.53
410 Subtotal	319,044.93
450 HANDS	
8XX Community Services Programs	
33XX Community Services	
3XX Purchased Professional and Technical Services	1,563.00
6XX Supplies and Materials	239.06
450 Subtotal	1,802.06
452 Detention Center	
610 Adult Continuing Education Programs	
1XXX Instruction	
1XX Personal Services - Salaries	351.09
2XX Personal Services - Employee Benefits	52.50
6XX Supplies and Materials	5,109.82



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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	2003 Value
610 Adult Continuing Education Programs	
1XXX Instruction	
7XX Property and Equipment Acquisition	5,571.00
	11,084.41
452 Subtotal	
456 VIOLENCE PREVENTION SERVIC	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
5XX Other Purchased Services	1,050.00
468 NW Regional Lab	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	10,705.39
2XX Personal Services - Employee Benefits	1,654.53
3XX Purchased Professional and Technical Services	4,982.00
5XX Other Purchased Services	1,614.40
6XX Supplies and Materials	60.61
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,086.71
	20,103.64
468 Subtotal	
474 Reading Excellence	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	164,860.29
2XX Personal Services - Employee Benefits	31,792.04
3XX Purchased Professional and Technical Services	7,697.09
5XX Other Purchased Services	27,445.51
6XX Supplies and Materials	45,185.12
	276,980.05
474 Subtotal	
523 Skyline Ride	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	120.00
5XX Other Purchased Services	2,817.24
6XX Supplies and Materials	20,346.86



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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	2003 Value
1XX Regular Education Programs - Elementary/Secondary	
523 Subtotal	23,284.10
524 INTERNAL CLEARING REC	
180 Summer School	
1XXX Instruction	
1XX Personal Services - Salaries	2,775.50
2XX Personal Services - Employee Benefits	8.60
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	8,810.71
222X Educational Media Services	
6XX Supplies and Materials	159.70
25XX Support Services - Business	
6XX Supplies and Materials	2,124.86
26XX Operation and Maintenance of Plant Services	
5XX Other Purchased Services	2,696.03
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	101,749.76
610 Adult Continuing Education Programs	
1XXX Instruction	
6XX Supplies and Materials	2,643.05
8XX Community Services Programs	
33XX Community Services	
6XX Supplies and Materials	5,433.56
524 Subtotal	126,401.77
551 SP ED MEDICAID	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	32,677.32
2XX Personal Services - Employee Benefits	8,160.67
3XX Purchased Professional and Technical Services	3,365.65
5XX Other Purchased Services	9,509.71
6XX Supplies and Materials	9,714.90
7XX Property and Equipment Acquisition	7,200.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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	2003 Value
551 Subtotal	70,628.25
554 Adult Basic Ed - Federal	
650 Adult Basic Education/GED Programs	
1XXX Instruction	
1XX Personal Services - Salaries	78,075.47
2XX Personal Services - Employee Benefits	19,409.68
3XX Purchased Professional and Technical Services	1,000.00
5XX Other Purchased Services	738.56
6XX Supplies and Materials	13,537.36
554 Subtotal	112,761.07
557 RATE STABILIZATION	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
2XX Personal Services - Employee Benefits	949,379.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 6,174,465.13



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						4,709,626.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,340,306.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,174,465.13	(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	168,555.56	Less Last Year	0.00	(4b)		168,555.56	
							168,555.56 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,044,023.06	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
304 ABE - TANF	6,569.42	6569.42	.00
306 Gifted & Talented	3,126.77	3126.77	.00
318 Title I, Part A, Improvement Grants	1,392,859.06	1392859.06	.00
320 Title IV, Part A, Safe & Drug-Free	86,895.03	86895.03	.00
322 Title II, Part D, Ed Technology	77,429.10	77429.10	.00
324 Title II, Part A, Teacher/Principal Train/Recruit	783,379.12	783379.12	.00
326 Title V, Part A, Innovative Programs	82,280.73	82280.73	.00
328 IDEA-Preschool Section 619	80,382.83	80382.83	.00
330 IDEA, Part B, Children w/Disabilities	1,409,852.50	1409852.50	.00
332 Title V, Part D, Subpart 3, Character Ed	39,980.44	39980.44	.00
334 MPIRC Parent Involvement	2,000.00	2000.00	.00
336 Title I, Part D, Neglected, Dilinquent & At-Risk Y	45,434.55	45434.55	.00
338 Title VII, Indian Education	239,824.69	239824.69	.00
340 Power Path	2,340.00	2340.00	.00
342 MPIRC	6,489.81	6489.81	.00
344 School Food Nutrition Training	968.16	968.16	.00
402 Volunteer Match - RV	155.46	155.46	.00
404 EVENSTART FAMILY LITERACY	1,978.18	1978.18	.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
408 TANF	0.00	0.00	.00
410 Title I	319,044.93	319044.93	.00
414 Gifted & Talented	0.00	0.00	.00
430 MIPRC Family Advocates	0.00	0.00	.00
450 HANDS	5,750.00	1802.06	3947.94
452 Detention Center	11,084.41	11084.41	.00
456 VIOLENCE PREVENTION SERVIC	1,050.00	1050.00	.00
458 Adv Placmt Incentive Grant	0.00	0.00	.00
460 IDEA-B	0.00	0.00	.00
464 IDEA-Preschool Section 619	0.00	0.00	.00
468 NW Regional Lab	20,103.64	20103.64	.00
474 Reading Excellence	276,980.05	276980.05	.00
522 Tuition Transfer	1,490.25	0.00	1490.25
523 Skyline Ride	4,754.69	23284.10	-18529.41
524 INTERNAL CLEARING REC	20,475.72	126401.77	-105926.05
534 NATL AWARD FOUNDATION	0.00	0.00	.00
551 SP ED MEDICAID	105,863.35	70628.25	35235.10
554 Adult Basic Ed - Federal	112,761.07	112761.07	.00
557 RATE STABILIZATION	199,002.57	949379.00	-750376.43
Total	5,340,306.53	6,174,465.13	-834,158.60

Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County
0098 Great Falls Elem

17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	97,430.32	0.00
1111	District Levy - Real Property	0.00	91,533.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	18.84	0.00
1130	Tax Title and Property Sales	6.86	97.82
1190	Penalties and Interest on Taxes	757.35	443.95
1510	Interest Earnings	1,329.98	498.84
3440	State HB20/SB417 Prop Tax Reimb	1,243.37	1,056.30
3444	State School Block Grant	14,948.91	14,568.87
6100	Material Prior Period Revenue Adjustments	12.43	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>115,748.06</u>	<u>108,198.78</u>

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	78,428.31	0.00
	2XX Personal Services - Employee Benefits	20,558.39	0.00
	5XX Other Purchased Services	1,039.61	0.00
	6XX Supplies and Materials	16,090.61	0.00
	8XX Other Expenditures	817.95	0.00
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	0.00	76,618.30
	2XX Personal Services - Employee Benefits	0.00	19,960.17
	5XX Other Purchased Services	0.00	350.00
	6XX Supplies and Materials	0.00	3,102.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>116,934.87</u>	<u>100,030.86</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					43,437.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					108,198.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					100,030.86	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					51,605.46	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	4.84	130.41
1910 Rentals	13,852.94	16,177.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>13,857.78</u>	<u>16,307.91</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,420.23	0.00
2XX Personal Services - Employee Benefits	534.80	0.00
3XX Purchased Professional and Technical Services	8,771.33	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	13,956.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>11,726.36</u>	<u>13,956.10</u>

Schedule of Changes Worksheet

Beginning Fund Balance	7,648.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,307.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,956.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,000.00	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	4,623.39	5,569.10
5300 Operating Transfers from Other Funds	197,371.08	70,453.06
6100 Material Prior Period Revenue Adjustments	0.00	2.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	201,994.47	76,024.92

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	73,587.90	0.00
2XX Personal Services - Employee Benefits	33,424.85	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	35,306.83
2XX Personal Services - Employee Benefits	0.00	6,717.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	107,012.75	42,024.12



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

21 - Compensated Absence Fund

Schedule of Changes Worksheet

Beginning Fund Balance					495,067.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,024.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					42,024.12	(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)					529,068.22	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

26 - Impact Aid Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	54,879.91	49,062.39
4820	Federal Impact Aid - Title VIII	1,052,741.65	1,141,423.99
6100	Material Prior Period Revenue Adjustments	0.00	32,433.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,107,621.56	1,222,919.82

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	35,060.38	0.00
2XX	Personal Services - Employee Benefits	6,810.25	0.00
6XX	Supplies and Materials	38,795.63	2,656.12
810	Dues and Fees	0.00	2,331.33
221X	Improvement of Instruction Services		
3XX	Purchased Professional and Technical Services	4,800.00	0.00
5XX	Other Purchased Services	0.00	1,119.42
6XX	Supplies and Materials	29,723.53	0.00
23XX	Support Services - General Administration		
2XX	Personal Services - Employee Benefits	37.62	0.00
3XX	Purchased Professional and Technical Services	5,123.00	0.00
5XX	Other Purchased Services	3,961.31	999.14
6XX	Supplies and Materials	1,909.07	0.00
810	Dues and Fees	3,910.00	0.00
26XX	Operation and Maintenance of Plant Services		
2XX	Personal Services - Employee Benefits	6,089.47	0.00
3XX	Purchased Professional and Technical Services	1,995.00	1,500.00
4XX	Purchased Property Services	0.00	214,014.40
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	120,670.73	118,388.50
2XX	Personal Services - Employee Benefits	17,991.83	1,610.52
6XX	Supplies and Materials	0.00	1,403.64
413	Title VII Indian Education		
1XXX	Instruction		
1XX	Personal Services - Salaries	0.00	35,780.22
2XX	Personal Services - Employee Benefits	0.00	4,619.84



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

26 - Impact Aid Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	276,877.82	384,423.13
--	------------	------------

Schedule of Changes Worksheet

Beginning Fund Balance	3,526,762.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,222,919.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	384,423.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,365,259.03	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	0.00	131,000.10
1130	Tax Title and Property Sales	0.00	142.91
1190	Penalties and Interest on Taxes	0.00	416.92
1510	Interest Earnings	0.00	458.75
3281	State Technology Aid	6,827.05	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	1,558.04
6100	Material Prior Period Revenue Adjustments	0.00	6,143.66

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,827.05	139,720.38
--	--	----------	------------

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	79,548.13	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		79,548.13	0.00
--	--	-----------	------

Schedule of Changes Worksheet

Beginning Fund Balance					5,449.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					139,720.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					145,169.65	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	824.00
3282 State Flexibility Fund Allocation	0.00	216,430.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	217,254.67

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	217,254.67	(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)	217,254.67	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

50 - Debt Service Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	0.00	4.20
1190 Penalties and Interest on Taxes	0.00	1.19
1510 Interest Earnings	1,191.34	1,156.47
3444 State School Block Grant	1,385.65	1,350.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,576.99	2,512.28

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
830 Special Assessments	1,525.72	50.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,525.72	50.00

Schedule of Changes Worksheet

Beginning Fund Balance	92,808.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,512.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50.00	(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)	95,270.42	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	15,312.73	6,055.36
1900	Other Revenue from Local Sources	748.66	1,082.38
1920	Contributions/Donations from Private Sources	0.00	19,780.00
5200	Sale or Compensation for Loss of Assets	11,171.48	21,263.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>27,232.87</u>	<u>48,181.56</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	2,690.00	510.00
	4XX Purchased Property Services	0.00	3,889.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>2,690.00</u>	<u>4,399.40</u>

Schedule of Changes Worksheet

Beginning Fund Balance		468,993.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		48,181.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,399.40	(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)		512,775.30	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	0.00	96.59
1190	Penalties and Interest on Taxes	0.00	27.43
1510	Interest Earnings	82,898.67	22,301.52
1900	Other Revenue from Local Sources	0.00	503.60
3444	State School Block Grant	31,863.53	31,053.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>114,762.20</u>	<u>53,982.62</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	0.00	27,754.78
	4XX Purchased Property Services	0.00	601,568.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>629,322.89</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,694,359.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				53,982.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				629,322.89	(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	45,547.00	Less Last Year	0.00	(4b)	45,547.00
					45,547.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				2,164,566.19	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	727,718.90	680,520.01
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

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	926,763.22
b. Related Services Block Grant Entitlement	308895.53
c. Total Entitlements Subject to Reversion	1,235,658.75

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)]	1,643,426.14
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,860,550.75
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

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

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

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

Subsidiary Ledger

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

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

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

07 Cascade County

0098 Great Falls Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,663,661.44	0.00	0.00	118,388.50
280	1XXX	2XX	230,640.76	0.00	0.00	1,610.52
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	37,046.62	0.00	0.00	1,403.64
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	732,839.86	0.00	0.00	0.00
280	21XX	2XX	74,954.86	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	4.55	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
Totals			2,739,148.09	0.00	0.00	121,402.66 2,860,550.75



Trustees' Financial Summary

FY2002-03

Submit ID: 0098-264583300000

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.