



Trustees' Financial Summary

FY2005-06

Submit ID: 0098-57541378

07 Cascade County

0098 Great Falls Elem

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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

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

Certification

Business Manager/Clerk 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 FY06 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.



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PRC	Title	Project Type	Project Number	CFDA #
300	State OTO Energy Cost Relief and Transportation	STATE	1	State
302	Character Education	FEDERAL	0700986106	84.215V
304	Title I, Part A, Accountability	FEDERAL	0700983006	84.348A
306	Character Education	FEDERAL	0700986106CUR	84.215V
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
390	IDEA Preschool	FEDERAL	0700987906	84.173A
392	Gifted and Talented	STATE	0700981306	State
394	Reading First	FEDERAL	0700983506	84.357
396	Title I, Part A, Improving Basic Programs	FEDERAL	0700993106	84.010A
398	Adult Basic Ed - Federal	FEDERAL	0700985606BG	84.002
450	HANDS	LOCAL	NA	
452	Detention Center	LOCAL		
456	Violence Prevention Service	LOCAL	NA	
468	NW Regional Lab	LOCAL		
522	Tuition Transfer	LOCAL		
523	Skyline Ride	LOCAL		
524	Internal Clearing Rec	LOCAL		
551	Sp Ed Medicaid	LOCAL		
554	ABE (Adult Basic Ed)	FEDERAL	0700985604BG	84.002
557	Rate Stabilization	LOCAL		



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,462,305.98	219,970.33		1,089,241.55
02	Taxes Receivable - Real and Personal (120-149)	632,402.15	37,060.09		
03	Taxes Receivable - Protested (150-159)	2,443,577.45	143,198.78		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	303,918.48	17,810.26		13,617.20
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	64,172.18			97,157.21
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,906,376.24	418,039.46		1,200,015.96
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,075,979.60	180,258.87		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,075,979.60	180,258.87		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	64,172.18			97,157.21
37	Reserve for Encumbrances (953)	152,901.32			8,166.30
48	Fund Balance for Budget (961-970)	3,613,323.14	237,780.59		1,094,692.45
52	TOTAL FUND BALANCE/EQUITY	3,830,396.64	237,780.59		1,200,015.96
53	TOTAL LIABILITIES AND FUND BALANCE	6,906,376.24	418,039.46		1,200,015.96



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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)		1,419,019.25	5,426,994.53	49,935.91
02	Taxes Receivable - Real and Personal (120-149)				6,365.46
03	Taxes Receivable - Protested (150-159)				24,595.83
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			7,407.61	3,059.09
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		1,419,019.25	5,434,402.14	83,956.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			25,238.55	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			176,281.16	30,961.29
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			201,519.71	30,961.29
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,154.85	
48	Fund Balance for Budget (961-970)		1,419,019.25	5,230,727.58	52,995.00
52	TOTAL FUND BALANCE/EQUITY		1,419,019.25	5,232,882.43	52,995.00
53	TOTAL LIABILITIES AND FUND BALANCE		1,419,019.25	5,434,402.14	83,956.29



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,000.00	556,501.30
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	556,501.30
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	556,501.30
52	TOTAL FUND BALANCE/EQUITY			10,000.00	556,501.30
53	TOTAL LIABILITIES AND FUND BALANCE			10,000.00	556,501.30



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,988,487.44	
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			5,988,487.44	
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)			5,988,487.44	
52	TOTAL FUND BALANCE/EQUITY			5,988,487.44	
53	TOTAL LIABILITIES AND FUND BALANCE			5,988,487.44	



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	335,804.05	246,069.50		
02	Taxes Receivable - Real and Personal (120-149)	8,724.97			
03	Taxes Receivable - Protested (150-159)	33,712.90			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,193.02			
06	Other Current Assets (190-210)	142,793.76			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	525,228.70	246,069.50		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	42,437.87			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	42,437.87			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	78,313.04			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	404,477.79	246,069.50		
52	TOTAL FUND BALANCE/EQUITY	482,790.83	246,069.50		
53	TOTAL LIABILITIES AND FUND BALANCE	525,228.70	246,069.50		



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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)	2,146,317.14	1,906,962.63		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	2,146,317.14	1,906,962.63		
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		137,259.75		
48	Fund Balance for Budget (961-970)	2,146,317.14	1,769,702.88		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,146,317.14	1,906,962.63		
53	TOTAL LIABILITIES AND FUND BALANCE	2,146,317.14	1,906,962.63		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
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	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
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)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	267,722.81	2,428,981.21		26,209.77
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	267,722.81	2,428,981.21		26,209.77
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	267,722.81	2,428,981.21		
24	Other Current Liabilities (621-679)				26,209.77
35	TOTAL LIABILITIES	267,722.81	2,428,981.21		26,209.77
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	267,722.81	2,428,981.21		26,209.77



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
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				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
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				



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01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	10,405,025.51	10,960,747.51
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	48,821.55
1130	Tax Title and Property Sales	256.96	768.01
1190	Penalties and Interest on Taxes	63,659.66	28,698.26
1310	Individual Tuition	16,311.20	22,298.71
1510	Interest Earnings	72,560.84	173,077.62
1900	Other Revenue from Local Sources	265.30	1,266.88
3110	Direct State Aid	13,565,519.31	14,577,175.15
3115	State Spec Ed Allowable Cost Pymt to Districts	1,547,704.90	1,583,713.48
3120	State Guaranteed Tax Base Aid	5,774,904.10	6,119,695.34
3440	State HB20/SB417 Prop Tax Reimb	69,967.98	52,389.47
3444	State School Block Grant	1,451,741.74	1,462,774.98
6100	Material Prior Period Revenue Adjustments	25,203.16	52,804.83
9710	Residual Equity Transfers In	9,423.81	3,037.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33,002,544.47	35,087,269.31

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	16,618,570.34	16,338,242.75
2XX	Personal Services - Employee Benefits	1,599,559.89	1,641,731.81
3XX	Purchased Professional and Technical Services	12,172.22	32,137.30
4XX	Purchased Property Services	20,216.83	35,173.33
5XX	Other Purchased Services	80,337.28	80,715.52
6XX	Supplies and Materials	1,129,552.95	922,974.99
21XX	Support Services - Students		
1XX	Personal Services - Salaries	924,477.82	795,123.96
2XX	Personal Services - Employee Benefits	78,087.05	70,663.02
3XX	Purchased Professional and Technical Services	85,943.50	48,791.00
6XX	Supplies and Materials	23,150.94	22,163.68
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	325,791.39	309,774.67
2XX	Personal Services - Employee Benefits	8,398.43	10,475.93
3XX	Purchased Professional and Technical Services	3,329.14	1,385.92
5XX	Other Purchased Services	32,816.00	42,091.51
6XX	Supplies and Materials	513,705.02	257,220.17
810	Dues and Fees	570.50	1,088.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	914,179.68	891,944.76
		2XX	Personal Services - Employee Benefits	88,465.28	89,301.80
		3XX	Purchased Professional and Technical Services	200.00	1,482.50
		5XX	Other Purchased Services	0.00	166.84
		6XX	Supplies and Materials	146,387.19	75,521.75
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	239,722.01	250,531.17
		2XX	Personal Services - Employee Benefits	18,399.89	20,358.65
		3XX	Purchased Professional and Technical Services	59,721.09	43,742.27
		5XX	Other Purchased Services	297,576.23	302,203.00
		6XX	Supplies and Materials	37,617.25	58,484.62
		810	Dues and Fees	18,660.35	18,959.26
		820	Judgements Against the School District	0.00	55.00
		8XX	Other Expenditures	1,732.06	3,192.75
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	1,994,410.61	1,855,301.32
		2XX	Personal Services - Employee Benefits	206,242.61	204,295.35
		6XX	Supplies and Materials	32,799.00	27,133.86
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	562,894.97	584,392.43
		2XX	Personal Services - Employee Benefits	81,878.31	89,623.92
		3XX	Purchased Professional and Technical Services	84,541.43	78,839.29
		4XX	Purchased Property Services	7,219.05	7,249.05
		5XX	Other Purchased Services	17,696.24	16,302.36
		6XX	Supplies and Materials	23,366.37	0.00
		7XX	Property and Equipment Acquisition	5,343.25	12,363.70
		810	Dues and Fees	1,490.34	1,091.33
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	1,707,660.78	1,564,345.68
		2XX	Personal Services - Employee Benefits	548,923.34	511,523.78
		3XX	Purchased Professional and Technical Services	9,120.65	14,308.31
		4XX	Purchased Property Services	401,709.28	2,745,700.33
		5XX	Other Purchased Services	184,094.88	204,837.72
		6XX	Supplies and Materials	445,102.16	380,103.58
		7XX	Property and Equipment Acquisition	0.00	10,015.01
		810	Dues and Fees	1,315.35	497.00
		8XX	Other Expenditures	97,734.34	109,321.67
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	1,465,228.64	1,472,688.92



Trustees' Financial Summary

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07 Cascade County

0098 Great Falls Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	148,443.99	143,698.60
		6XX	Supplies and Materials	4,694.75	128,899.32
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	995,035.61	874,882.38
		2XX	Personal Services - Employee Benefits	75,815.37	69,075.21
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	225,945.85	210,510.26
		2XX	Personal Services - Employee Benefits	23,680.38	21,732.10
		3XX	Purchased Professional and Technical Services	2,075.00	0.00
		5XX	Other Purchased Services	359.19	1,123.68
		6XX	Supplies and Materials	7,659.84	20,765.71
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	5,591.88	4,323.79
410	Miscellaneous Federal Grants Direct from Feds				
	1XXX	Instruction			
		6XX	Supplies and Materials	145.41	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	59,194.57	62,037.86
		2XX	Personal Services - Employee Benefits	5,919.05	6,884.31
		3XX	Purchased Professional and Technical Services	42,372.60	53,889.00
		4XX	Purchased Property Services	5,419.00	5,055.75
		5XX	Other Purchased Services	11,125.00	15,503.15
		6XX	Supplies and Materials	3,047.41	4,977.55
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	120,261.69	141,143.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				32,894,898.52	34,020,135.08



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					3,062,634.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					35,087,269.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					34,020,135.08	(3)
Increase/Decrease of Reserve for Inventories						
This Year	64,172.18	Less Last Year	59,179.28	(4a)	4,992.90	
Increase/Decrease of Reserve for Encumbrances						
This Year	152,901.32	Less Last Year	457,265.82	(4b)	-304,364.50	
					-299,371.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,830,396.64	(5)



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	586,631.30	641,191.03
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2,746.24
1130	Tax Title and Property Sales	14.47	44.75
1190	Penalties and Interest on Taxes	3,605.14	1,682.94
1510	Interest Earnings	5,412.01	8,034.84
1900	Other Revenue from Local Sources	356.80	150.00
2220	County On-Schedule Trans Reimb	278,822.11	285,941.28
3210	State On-Schedule Trans Reimb	278,822.12	285,941.28
3440	State HB20/SB417 Prop Tax Reimb	3,935.38	3,070.46
3444	State School Block Grant	38,178.44	38,468.60
6100	Material Prior Period Revenue Adjustments	0.00	355.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,195,777.77</u>	<u>1,267,626.74</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	61,060.31	55,504.00
2XX	Personal Services - Employee Benefits	2,261.12	1,993.71
5XX	Other Purchased Services	631,774.35	692,715.48
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	148,112.78	135,457.33
2XX	Personal Services - Employee Benefits	7,579.73	7,557.07
5XX	Other Purchased Services	346,721.98	414,679.03
6XX	Supplies and Materials	0.00	611.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,197,510.27</u>	<u>1,308,517.72</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						278,671.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,267,626.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,308,517.72	(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)						237,780.59	(5)



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0098 Great Falls Elem

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	24,736.30	22,495.83
1530	Net Increase (Decrease) in the Fair Value of Investments	2,682.42	6,797.44
1611	National School Lunch Program	1,030,008.87	1,038,101.22
1630	Catering Sales	8.00	4,694.75
3220	State Food Services Match	10,050.81	13,617.20
4550	Federal Child Nutrition	1,331,672.50	1,400,797.82
6100	Material Prior Period Revenue Adjustments	69.79	1,700.01

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

2,399,228.69 2,488,204.27

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	1,057,192.19	1,098,261.44
	2XX Personal Services - Employee Benefits	288,153.12	311,227.99
	3XX Purchased Professional and Technical Services	917.49	0.00
	4XX Purchased Property Services	12,406.40	15,413.50
	5XX Other Purchased Services	2,777.23	3,007.97
	6XX Supplies and Materials	1,093,938.40	1,127,432.14
	7XX Property and Equipment Acquisition	49,745.90	28,466.42
	810 Dues and Fees	2,684.00	2,228.00

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

2,507,814.73 2,586,037.46



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12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,328,992.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,488,204.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,586,037.46	(3)
Increase/Decrease of Reserve for Inventories						
This Year	97,157.21	Less Last Year	107,517.03	(4a)	-10,359.82	
Increase/Decrease of Reserve for Encumbrances						
This Year	8,166.30	Less Last Year	28,950.08	(4b)	-20,783.78	
					-31,143.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,200,015.96	(5)



Trustees' Financial Summary

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0098 Great Falls Elem

14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	29,170.76	56,437.87
1900	Other Revenue from Local Sources	24.67	0.00
2240	County Retirement Distribution	4,100,000.00	4,100,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,129,195.43</u>	<u>4,156,437.87</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,447,495.56	2,371,606.05
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	149,969.94	131,119.84
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	47,967.55	44,929.31
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	135,009.04	129,784.32
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	35,295.22	36,336.71
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	293,644.93	269,090.47
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	82,877.24	84,759.51
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	251,425.62	230,061.37
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	8,990.15	8,050.23
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	228,041.81	226,231.56
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	146,503.01	126,891.79
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	21,807.23	19,646.55
360	State Gifted & Talented Reimbursement		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	33,266.90	30,562.59



Trustees' Financial Summary

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14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	10,789.57	12,562.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	8,715.46	8,997.90
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	155,654.57	159,290.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,057,453.80	3,889,920.60

Schedule of Changes Worksheet

Beginning Fund Balance					1,152,501.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,156,437.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,889,920.60	(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)					1,419,019.25	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
300 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	97,918.72
302 Character Education	
4360 Title V, Part D, Subpart 3, Character Education	23,182.43
304 Title I, Part A, Accountability	
4650 Federal Miscellaneous Grants from OPI	12,680.48
306 Character Education	
4360 Title V, Part D, Subpart 3, Character Education	11,509.62
376 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	0.22
386 IDEA-Preschool Section 619	
4560 IDEA, Part B, Children with Disabilities	0.60
388 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	553,535.59
390 IDEA Preschool	
4560 IDEA, Part B, Children with Disabilities	83,777.00
392 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	4,210.00
394 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	282,419.43
396 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	1,907,351.34
398 Adult Basic Ed - Federal	
4540 Adult Basic & Literacy Education (ABLE)	101,221.00
450 HANDS	
1920 Contributions/Donations from Private Sources	3,750.00
468 NW Regional Lab	
1920 Contributions/Donations from Private Sources	4,990.65
522 Tuition Transfer	
1510 Interest Earnings	2,252.99
1530 Net Increase (Decrease) in the Fair Value of Investments	1,132.90
522 Subtotal	3,385.89
523 Skyline Ride	
1510 Interest Earnings	7,279.38
1530 Net Increase (Decrease) in the Fair Value of Investments	3,172.14



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
523 Subtotal	10,451.52
524 Internal Clearing Rec	
1920 Contributions/Donations from Private Sources	13,128.10
551 Sp Ed Medicaid	
1510 Interest Earnings	21,711.13
1530 Net Increase (Decrease) in the Fair Value of Investments	4,531.64
1900 Other Revenue from Local Sources	7,425.84
3355 Medicaid - Miscellaneous	111,689.97
3357 Montana Administrative Claiming Reimbursement	112,772.49
551 Subtotal	258,131.07
554 ABE (Adult Basic Ed)	
4540 Adult Basic & Literacy Education (ABLE)	3,176.11
557 Rate Stabilization	
1510 Interest Earnings	66,657.41
1530 Net Increase (Decrease) in the Fair Value of Investments	27,189.80
1920 Contributions/Donations from Private Sources	507,974.46
557 Subtotal	601,821.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,976,641.44

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

PRC Program Function Object	2006 Value
302 Character Education	
436 Title V, Part D, Subpart 3, Character Education	
1XXX Instruction	
1XX Personal Services - Salaries	13,945.86
2XX Personal Services - Employee Benefits	4,575.44
3XX Purchased Professional and Technical Services	1,500.00
5XX Other Purchased Services	625.99
6XX Supplies and Materials	2,535.14
302 Subtotal	23,182.43



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
304 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
5XX Other Purchased Services	8,495.33
6XX Supplies and Materials	4,185.15
	12,680.48
304 Subtotal	
306 Character Education	
436 Title V, Part D, Subpart 3, Character Education	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,300.00
5XX Other Purchased Services	2,340.27
6XX Supplies and Materials	6,869.35
	11,509.62
306 Subtotal	
376 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	0.22
386 IDEA-Preschool Section 619	
457 IDEA Preschool	
1XXX Instruction	
6XX Supplies and Materials	0.60
388 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	185,483.72
2XX Personal Services - Employee Benefits	51,846.70
3XX Purchased Professional and Technical Services	55.00
5XX Other Purchased Services	1,005.80
6XX Supplies and Materials	183,963.42
21XX Support Services - Students	
1XX Personal Services - Salaries	2,528.70
2XX Personal Services - Employee Benefits	400.78
8XX Other Expenditures	3,530.02
221X Improvement of Instruction Services	
5XX Other Purchased Services	22,950.62



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I, Part A, Improving Basic Programs	
24XX Support Services - School Administration	
1XX Personal Services - Salaries	9,380.11
2XX Personal Services - Employee Benefits	2,427.48
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	89,963.24
	553,535.59
388 Subtotal	
390 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	63,637.13
2XX Personal Services - Employee Benefits	13,664.20
6XX Supplies and Materials	6,475.67
	83,777.00
390 Subtotal	
392 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	210.00
6XX Supplies and Materials	4,000.00
	4,210.00
392 Subtotal	
394 Reading First	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	135,869.36
2XX Personal Services - Employee Benefits	32,622.98
3XX Purchased Professional and Technical Services	24,757.99
5XX Other Purchased Services	27,177.85
6XX Supplies and Materials	39,832.28
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	19,961.81
2XX Personal Services - Employee Benefits	2,197.16
	282,419.43
394 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
396 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,181,712.92
2XX Personal Services - Employee Benefits	311,126.90
3XX Purchased Professional and Technical Services	13,227.48
5XX Other Purchased Services	90,352.16
6XX Supplies and Materials	128,916.10
21XX Support Services - Students	
1XX Personal Services - Salaries	14,923.91
2XX Personal Services - Employee Benefits	2,365.46
8XX Other Expenditures	3,232.55
221X Improvement of Instruction Services	
5XX Other Purchased Services	128,660.31
24XX Support Services - School Administration	
1XX Personal Services - Salaries	26,289.33
2XX Personal Services - Employee Benefits	6,544.22
	1,907,351.34
396 Subtotal	
398 Adult Basic Ed - Federal	
454 Adult Basic & Literacy Education (ABLE)	
1XXX Instruction	
1XX Personal Services - Salaries	79,885.01
2XX Personal Services - Employee Benefits	20,118.56
5XX Other Purchased Services	458.74
6XX Supplies and Materials	758.69
	101,221.00
398 Subtotal	
450 HANDS	
8XX Community Services Programs	
33XX Community Services	
3XX Purchased Professional and Technical Services	1,072.00
6XX Supplies and Materials	1,609.42
	2,681.42
450 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
456 Violence Prevention Service	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	631.00
468 NW Regional Lab	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	150.00
2XX Personal Services - Employee Benefits	23.91
3XX Purchased Professional and Technical Services	4,767.74
5XX Other Purchased Services	49.00
	4,990.65
468 Subtotal	4,990.65
523 Skyline Ride	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6,885.44
524 Internal Clearing Rec	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	7,882.20
222X Educational Media Services	
1XX Personal Services - Salaries	2,865.00
2XX Personal Services - Employee Benefits	15.76
6XX Supplies and Materials	48.96
	10,811.92
524 Subtotal	10,811.92
551 Sp Ed Medicaid	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	17,292.49
2XX Personal Services - Employee Benefits	6,748.44
6XX Supplies and Materials	609.85
	24,650.78
551 Subtotal	24,650.78



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
554 ABE (Adult Basic Ed)	
454 Adult Basic & Literacy Education (ABLE)	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	3,176.11
557 Rate Stabilization	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
2XX Personal Services - Employee Benefits	933,107.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100px;"></div> 0.00 3,966,822.03



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,220,908.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,976,641.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,966,822.03	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	2,154.85	Less Last Year	0.00	(4b)	2,154.85	
						2,154.85 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,232,882.43	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
300 State OTO Energy Cost Relief and Transportation	97,918.72	0.00	97,918.72
302 Character Education	23,182.43	23,182.43	0.00
304 Title I, Part A, Accountability	12,680.48	12,680.48	0.00
306 Character Education	11,509.62	11,509.62	0.00
376 Gifted and Talented	0.22	0.22	0.00
386 IDEA-Preschool Section 619	0.60	0.60	0.00
388 Title I, Part A, Improving Basic Programs	553,535.59	553,535.59	0.00
390 IDEA Preschool	83,777.00	83,777.00	0.00
392 Gifted and Talented	4,210.00	4,210.00	0.00
394 Reading First	282,419.43	282,419.43	0.00
396 Title I, Part A, Improving Basic Programs	1,907,351.34	1,907,351.34	0.00
398 Adult Basic Ed - Federal	101,221.00	101,221.00	0.00
450 HANDS	3,750.00	2,681.42	1,068.58
456 Violence Prevention Service	0.00	631.00	-631.00
468 NW Regional Lab	4,990.65	4,990.65	0.00
522 Tuition Transfer	3,385.89	0.00	3,385.89
523 Skyline Ride	10,451.52	6,885.44	3,566.08
524 Internal Clearing Rec	13,128.10	10,811.92	2,316.18
551 Sp Ed Medicaid	258,131.07	24,650.78	233,480.29
554 ABE (Adult Basic Ed)	3,176.11	3,176.11	0.00
557 Rate Stabilization	601,821.67	933,107.00	-331,285.33



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
Total	3,976,641.44	3,966,822.03	9,819.41



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17 - Adult Education Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	0.00	107,599.65
1111	District Levy - Real Property	110,452.97	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	520.40
1130	Tax Title and Property Sales	2.73	7.79
1190	Penalties and Interest on Taxes	670.21	288.36
1510	Interest Earnings	1,165.57	5,043.27
1900	Other Revenue from Local Sources	200.00	0.00
3440	State HB20/SB417 Prop Tax Reimb	745.59	526.98
3445	State Combined Fund School Block Grant	14,106.47	11,406.47
6100	Material Prior Period Revenue Adjustments	0.00	0.02

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

127,343.54 125,392.94

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

PRC Program Function Object		2005 Value	2006 Value
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	73,281.78	86,611.39
	2XX Personal Services - Employee Benefits	15,729.63	18,620.59
	5XX Other Purchased Services	1,446.07	3,073.85
	6XX Supplies and Materials	27,384.62	13,815.27

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

117,842.10 122,121.10



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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					57,172.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					125,392.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					122,121.10	(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	0.00	Less Last Year	7,449.16	(4b)	-7,449.16	
					-7,449.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,995.00	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	275.46	405.49
1910 Rentals	16,652.85	16,735.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>16,928.31</u>	<u>17,140.83</u>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	7,504.50	13,513.31
6XX Supplies and Materials	0.00	590.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	9,423.81	3,037.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>16,928.31</u>	<u>17,140.83</u>

Schedule of Changes Worksheet

Beginning Fund Balance	10,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,140.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,140.83	(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)



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21 - Compensated Absence Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	11,063.82	13,048.56
1530	Net Increase (Decrease) in the Fair Value of Investments	894.13	2,265.82
5300	Operating Transfers from Other Funds	120,261.69	141,143.87
6100	Material Prior Period Revenue Adjustments	89.07	4.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>132,308.71</u>	<u>156,463.09</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	4,604.78	13,298.14
	2XX Personal Services - Employee Benefits	393.98	1,244.35
21XX	Support Services - Students		
	1XX Personal Services - Salaries	94,104.83	108,909.55
	2XX Personal Services - Employee Benefits	33,553.39	36,925.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>132,656.98</u>	<u>160,377.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance		560,415.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		156,463.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		160,377.50	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		556,501.30	(5)



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26 - Impact Aid Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	114,085.58	108,375.23
1530	Net Increase (Decrease) in the Fair Value of Investments	18,240.38	46,222.66
1900	Other Revenue from Local Sources	44,658.47	0.00
4820	Federal Impact Aid - Title VIII	1,082,837.73	671,777.23
6100	Material Prior Period Revenue Adjustments	52,740.00	49,693.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,312,562.16</u>	<u>876,068.17</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	461.14	864.59
810	Dues and Fees	12,088.00	8,215.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	0.00	21,861.20
2XX	Personal Services - Employee Benefits	0.00	1,443.80
3XX	Purchased Professional and Technical Services	1,423.50	0.00
4XX	Purchased Property Services	1,041,731.10	0.00
5XX	Other Purchased Services	0.00	1,447.75
6XX	Supplies and Materials	0.00	3,253.31
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	83,611.35	87,112.55
2XX	Personal Services - Employee Benefits	10,160.19	10,784.75
6XX	Supplies and Materials	26,242.23	21,334.39
413	Title VII Indian Education		
1XXX	Instruction		
1XX	Personal Services - Salaries	38,855.34	40,002.95
2XX	Personal Services - Employee Benefits	4,984.45	5,772.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,219,557.30</u>	<u>202,092.77</u>



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26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,314,812.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					876,068.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					202,092.77	(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	299.99	(4b)	-299.99	
					-299.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,988,487.44	(5)



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28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	143,538.51	151,213.52
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	672.85
1130	Tax Title and Property Sales	3.55	10.59
1190	Penalties and Interest on Taxes	880.00	395.97
1510	Interest Earnings	8,330.15	15,319.32
3281	State Technology Aid	133,520.01	206,388.10
3440	State HB20/SB417 Prop Tax Reimb	964.23	722.97
3445	State Combined Fund School Block Grant	9,025.00	7,948.21
6100	Material Prior Period Revenue Adjustments	1,000.01	142,793.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>297,261.46</u>	<u>525,465.29</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	6XX Supplies and Materials	277,794.25	422,108.21
	7XX Property and Equipment Acquisition	0.00	7,695.00
999	Undistributed		
9999	Undistributed		
	892 Material Prior Period Expenditure Adjustments	0.00	1,518.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>277,794.25</u>	<u>431,321.27</u>



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					319,677.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					525,465.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					431,321.27	(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	78,313.04	Less Last Year	9,343.71	(4b)	68,969.33	
					68,969.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					482,790.83	(5)



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29 - Flexibility Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	4,968.53	4,081.26
1530	Net Increase (Decrease) in the Fair Value of Investments	804.72	2,039.24
3445	State Combined Fund School Block Grant	4,060.96	7,897.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,834.21</u>	<u>14,018.25</u>

Schedule of Changes Worksheet

Beginning Fund Balance				232,051.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				14,018.25	(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)				246,069.50	(5)



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50 - Debt Service Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	2,037.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,037.63	0.00

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	98,045.66	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	98,045.66	0.00

Schedule of Changes Worksheet

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



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60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	35,032.39	44,374.07
1530 Net Increase (Decrease) in the Fair Value of Investments	-3,555.37	12,688.58
1900 Other Revenue from Local Sources	339,707.74	172,002.79
5200 Sale or Compensation for Loss of Assets	23,999.63	8,318.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	395,184.39	237,383.95

Schedule of Changes Worksheet

Beginning Fund Balance	1,908,933.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	237,383.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,146,317.14	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	35,843.74	28,627.21
1530	Net Increase (Decrease) in the Fair Value of Investments	5,007.16	14,482.67
1900	Other Revenue from Local Sources	4,919.50	7,700.00
3445	State Combined Fund School Block Grant	19,730.14	20,026.75
6100	Material Prior Period Revenue Adjustments	15,450.00	0.00
9710	Residual Equity Transfers In	98,045.66	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>178,996.20</u>	<u>70,836.63</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	37,319.35	0.00
4XX	Purchased Property Services	168,757.28	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>206,076.63</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,698,866.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				70,836.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances					
This Year	137,259.75	Less Last Year	0.00		(4b)
				137,259.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,906,962.63	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	1,279,456.23	1,342,823.33
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	48,582.00	48,794.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	17,635,938.05	17,747,191.13
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	24,420.71	21,760.46
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	802,654.59	767,403.86
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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	980,124.86
b. Related Services Block Grant Entitlement	326,661.18
c. Total Entitlements Subject to Reversion	1,306,786.04

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)]	1,738,025.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,808,476.12
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,472,688.92	0.00	0.00	87,112.55
280	1XXX	2XX	143,698.60	0.00	0.00	10,784.75
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	128,899.32	0.00	0.00	21,334.39
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	874,882.38	0.00	0.00	0.00
280	21XX	2XX	69,075.21	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
Totals			2,689,244.43	0.00	0.00	119,231.69 2,808,476.12



Trustees' Financial Summary

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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

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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,101,425.00	0.00	0.00	0.00	1,101,425.00
Buildings	19,971,185.00	0.00	0.00	0.00	19,971,185.00
Machinery And Equipment	1,168,871.30	0.00	99,791.29	69,355.37	1,199,307.22
Totals at historical cost	22,241,481.30	0.00	99,791.29	69,355.37	22,271,917.22
Less Accumulated depreciation for:					
Building Accum	18,231,007.66	0.00	232,087.62	0.00	18,463,095.28
Machinery And Equipment Accum	708,391.58	0.00	72,445.25	52,541.12	728,295.71
Total accumulated depreciation	18,939,399.24	0.00	304,532.87	52,541.12	19,191,390.99
Governmental activities, capital assets, net	3,302,082.06	0.00	-204,741.58	16,814.25	3,080,526.23

* 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.

Depreciation by Function for FY2006	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	246,366.39	0.00	0.00
General Administration (23XX)	28,057.38	0.00	0.00
Operations and Maintenance (26XX)	21,593.43	0.00	0.00
Food Service (31XX)	7,119.68	0.00	0.00
Extracurricular (34XX, 35XX)	1,396.00	0.00	0.00
Total Depreciation for FY2006	304,532.88	0.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	3,218,965.05	11,830.30	0.00	0.00	3,230,795.35	0.00	3,230,795.35
Total Governmental Activity							
Long-Term Liabilities	3,218,965.05	11,830.30	0.00	0.00	3,230,795.35	0.00	3,230,795.35

* 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.