



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn 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** Kay Trebesch

Phone #: (406) 965-2231

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

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

**Chair, Board of Trustees** Sterlin Nielsen

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

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

**County Superintendent** Jess Anderson

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

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

## Software

Accounting Package: Foxie Lady

For FY06 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
106	Title I Improving Basic Programs	FEDERAL	0701273106	84.010A
110	Title I, Part A, Improvement Grants	FEDERAL	0701273706	84.010
190	SAM'S CLUB DONATION	LOCAL		
206	Title II, Part D, Ed Technology	FEDERAL	0701276006	84.318
209	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0701271406	84.367
215	Title II, Part D, Ed Technology	FEDERAL	0701276006	84.318
216	TOBACCO USE PREVENTION	STATE	0701279806	
217	State OTO Energy Cost Relief and Transportation	STATE	ENERGY COST	State
218	Miscellaneous Federal Grant thru OPI	FEDERAL	0701273006	unknown
304	IDEA Part B	FEDERAL	IDEA FLOWTHRU	84.027
305	IDEA-B (Trans from Coop)	FEDERAL	CARRYOVER	84.027A
404	Title IV, Part A, Safe & Drug-Free	FEDERAL	0701271606	84.186A
504	Title V, Part A, Innovative Programs	FEDERAL	0701273906	84.298
603	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	TITLE 6B REAP	84.358A
604	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	84.358A	84.358A
806	GEAR UP	FEDERAL	600-018	84.334
807	GEAR UP	FEDERAL	610-014	84.334
808	GEAR UP	FEDERAL	610-014	84.334



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FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	90,544.42	21,887.10	104,216.64	22,226.55
02	Taxes Receivable - Real and Personal (120-149)	16,180.66	1,838.95	1,081.00	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				3,910.26
06	Other Current Assets (190-210)	5,414.06			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>112,139.14</b>	<b>23,726.05</b>	<b>105,297.64</b>	<b>26,136.81</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	16,180.66	1,838.95	1,081.00	3,910.26
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>16,180.66</b>	<b>1,838.95</b>	<b>1,081.00</b>	<b>3,910.26</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	95,958.48	21,887.10	104,216.64	22,226.55
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>95,958.48</b>	<b>21,887.10</b>	<b>104,216.64</b>	<b>22,226.55</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>112,139.14</b>	<b>23,726.05</b>	<b>105,297.64</b>	<b>26,136.81</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,276.82	60,997.12	41,548.83	2,048.63
02	Taxes Receivable - Real and Personal (120-149)	53.07			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			22,502.00	
06	Other Current Assets (190-210)			3,142.78	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>20,329.89</b>	<b>60,997.12</b>	<b>67,193.61</b>	<b>2,048.63</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	53.07		22,502.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>53.07</b>		<b>22,502.00</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	20,276.82	60,997.12	44,691.61	2,048.63
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>20,276.82</b>	<b>60,997.12</b>	<b>44,691.61</b>	<b>2,048.63</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>20,329.89</b>	<b>60,997.12</b>	<b>67,193.61</b>	<b>2,048.63</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				15,349.78
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				15,349.78
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				15,349.78
52	<b>TOTAL FUND BALANCE/EQUITY</b>				15,349.78
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				15,349.78



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FY2005-06

Submit ID: 0127-96187441

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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FY2005-06

Submit ID: 0127-96187441

07 Cascade County

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,316.77	153.60		11,382.36
02	Taxes Receivable - Real and Personal (120-149)				679.98
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>2,316.77</b>	<b>153.60</b>		<b>12,062.34</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				679.98
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>679.98</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	2,316.77	153.60		11,382.36
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,316.77</b>	<b>153.60</b>		<b>11,382.36</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,316.77</b>	<b>153.60</b>		<b>12,062.34</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		22,455.64		
02	Taxes Receivable - Real and Personal (120-149)		516.78		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		22,972.42		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		516.78		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		516.78		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		22,455.64		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		22,455.64		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		22,972.42		



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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FY2005-06

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07 Cascade County

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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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FY2005-06

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07 Cascade County

0127 Vaughn Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			12,707.34	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			12,707.34	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			12,707.34	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			12,707.34	



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FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	37,597.64	39,826.83		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>37,597.64</b>	<b>39,826.83</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	37,597.64	39,826.83		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>37,597.64</b>	<b>39,826.83</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>37,597.64</b>	<b>39,826.83</b>		



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FY2005-06

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07 Cascade County

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



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FY2005-06

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0127 Vaughn Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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FY2005-06

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## 01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	200,435.12	217,897.58
1114 District Levy - Pers Prop/Mobile Homes	8,771.41	7,951.70
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,728.10	4,314.18
1190 Penalties and Interest on Taxes	3,107.35	3,595.21
1510 Interest Earnings	2,486.07	6,475.26
1900 Other Revenue from Local Sources	1,198.82	0.00
1910 Rentals	0.00	608.15
1940 Textbook Sales and Rentals	179.40	106.00
3110 Direct State Aid	265,358.45	268,331.81
3115 State Spec Ed Allowable Cost Pymt to Districts	23,867.71	23,185.01
3120 State Guaranteed Tax Base Aid	111,767.88	119,488.50
3440 State HB20/SB417 Prop Tax Reimb	1,838.17	1,388.17
3444 State School Block Grant	38,783.61	39,078.37
3445 State Combined Fund School Block Grant	1,295.98	1,305.83
6100 Material Prior Period Revenue Adjustments	0.00	339.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>660,818.07</b>	<b>694,065.26</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	259,827.22	227,452.18
2XX Personal Services - Employee Benefits	21,654.22	22,479.11
3XX Purchased Professional and Technical Services	6,547.00	3,847.09
4XX Purchased Property Services	65.00	3,696.00
5XX Other Purchased Services	198.60	672.23
6XX Supplies and Materials	17,478.42	16,745.68
7XX Property and Equipment Acquisition	7,019.08	76.00
21XX Support Services - Students		
1XX Personal Services - Salaries	12,224.05	17,166.96
2XX Personal Services - Employee Benefits	633.14	951.33
222X Educational Media Services		
1XX Personal Services - Salaries	16,562.23	17,167.44
2XX Personal Services - Employee Benefits	94.25	99.06
3XX Purchased Professional and Technical Services	7.41	80.75
6XX Supplies and Materials	2,775.88	1,408.18
7XX Property and Equipment Acquisition	440.24	421.89
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	4,959.75	5,140.25



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		4XX	Purchased Property Services	0.00	649.50
		5XX	Other Purchased Services	6,977.09	21,189.21
		6XX	Supplies and Materials	3,217.46	1,447.03
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	39,892.23	42,243.22
		2XX	Personal Services - Employee Benefits	4,055.05	4,152.58
		3XX	Purchased Professional and Technical Services	0.00	429.50
		5XX	Other Purchased Services	486.77	617.92
		6XX	Supplies and Materials	692.97	1,304.43
		7XX	Property and Equipment Acquisition	141.57	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	40,460.73	44,784.17
		2XX	Personal Services - Employee Benefits	109.98	243.97
		5XX	Other Purchased Services	1,016.80	2,081.97
		6XX	Supplies and Materials	0.00	122.95
		7XX	Property and Equipment Acquisition	0.00	405.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	39,818.08	42,962.40
		2XX	Personal Services - Employee Benefits	4,012.30	6,039.30
		4XX	Purchased Property Services	36,486.97	37,292.61
		5XX	Other Purchased Services	20,255.00	6,906.78
		6XX	Supplies and Materials	2,891.75	4,364.13
		7XX	Property and Equipment Acquisition	402.07	2,106.92
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	40,802.89	35,394.63
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	45,980.54	47,566.80
		2XX	Personal Services - Employee Benefits	4,914.07	5,017.58
		6XX	Supplies and Materials	0.00	51.38
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,611.30	1,418.80
471	GEAR UP				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,052.81	1,531.28
		2XX	Personal Services - Employee Benefits	1,166.96	890.21
		5XX	Other Purchased Services	742.58	1,086.20



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		1XX	Personal Services - Salaries	1,417.23	2,309.65
		2XX	Personal Services - Employee Benefits	13.78	43.61
		5XX	Other Purchased Services	0.00	89.64
		6XX	Supplies and Materials	1,061.11	1,513.59
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	10,127.07	7,509.27
		2XX	Personal Services - Employee Benefits	331.04	632.85
		4XX	Purchased Property Services	20.00	0.00
		6XX	Supplies and Materials	255.35	552.57
910	Food Services				
	31XX		Food Services		
		1XX	Personal Services - Salaries	0.00	15,270.57
		2XX	Personal Services - Employee Benefits	0.00	735.91
		5XX	Other Purchased Services	4,005.61	11,232.69
		6XX	Supplies and Materials	90.48	525.66
		8XX	Other Expenditures	396.43	0.00
999	Undistributed				
	61XX		Operating Transfers to Other Funds		
		910	Operating Transfers to Other Funds	0.00	9,337.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>666,392.56</u>	<u>679,458.31</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					81,351.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					694,065.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					679,458.31	(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)					95,958.48	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	23,092.21	24,790.53
1113	District Levy - Heavy Motor Vehicles	0.00	98.31
1114	District Levy - Pers Prop/Mobile Homes	854.59	810.19
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	199.84	495.23
1190	Penalties and Interest on Taxes	349.69	412.74
1510	Interest Earnings	302.83	804.35
2220	County On-Schedule Trans Reimb	15,119.40	14,823.01
3210	State On-Schedule Trans Reimb	12,476.50	17,465.90
3440	State HB20/SB417 Prop Tax Reimb	212.56	157.76
3444	State School Block Grant	2,341.95	2,359.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>54,949.57</u>	<u>62,217.77</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		
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	7,568.00	8,586.24
2XX	Personal Services - Employee Benefits	821.21	877.18
25XX	Support Services - Business		
1XX	Personal Services - Salaries	10,115.19	10,501.44
2XX	Personal Services - Employee Benefits	27.50	61.00
5XX	Other Purchased Services	0.00	74.66
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	16,793.39	21,973.76
2XX	Personal Services - Employee Benefits	3,302.16	4,183.17
3XX	Purchased Professional and Technical Services	82.00	719.00
4XX	Purchased Property Services	5,006.88	6,319.16
5XX	Other Purchased Services	2,841.17	2,730.24
6XX	Supplies and Materials	6,097.91	8,402.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>52,655.41</u>	<u>64,428.35</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						24,097.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						62,217.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						64,428.35	(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)						21,887.10	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	14,808.95	14,654.57
1113 District Levy - Heavy Motor Vehicles	0.00	53.78
1114 District Levy - Pers Prop/Mobile Homes	542.86	491.20
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	128.19	306.35
1118 District Levy - Dept of Rev Tax Audit Receipts	0.00	4.02
1190 Penalties and Interest on Taxes	223.97	255.39
1510 Interest Earnings	1,086.14	3,525.40
3440 State HB20/SB417 Prop Tax Reimb	136.34	92.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>16,926.45</b>	<b>19,383.44</b>

### Schedule of Changes Worksheet

Beginning Fund Balance				84,833.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				19,383.44	(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)				104,216.64	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn 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	80.59	374.76
1611 National School Lunch Program	9,423.70	10,154.29
3220 State Food Services Match	62.27	101.05
4550 Federal Child Nutrition	23,499.85	26,613.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	33,066.41	37,243.24

### 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	20,031.90	0.00
2XX Personal Services - Employee Benefits	2,872.72	2,067.80
5XX Other Purchased Services	18,888.88	9,753.31
6XX Supplies and Materials	1,212.11	3,615.58
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	43,005.61	15,436.69

## Schedule of Changes Worksheet

Beginning Fund Balance	420.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,243.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,436.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00 Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00 Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,226.55	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	3,327.21	891.86
1113 District Levy - Heavy Motor Vehicles	0.00	2.64
1114 District Levy - Pers Prop/Mobile Homes	99.72	55.73
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	28.90	47.24
1118 District Levy - Dept of Rev Tax Audit Receipts	0.00	0.20
1190 Penalties and Interest on Taxes	49.14	39.55
1510 Interest Earnings	258.03	759.02
3440 State HB20/SB417 Prop Tax Reimb	30.75	4.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,793.75</b>	<b>1,800.81</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	1,201.00	517.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,201.00</b>	<b>517.44</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	18,993.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,800.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	517.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	20,276.82	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	765.34	2,338.03
2240 County Retirement Distribution	96,810.04	74,466.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	97,575.38	76,804.46

### 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	71,080.82	70,860.03
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,516.29	4,715.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	75,597.11	75,575.57

## Schedule of Changes Worksheet

Beginning Fund Balance	59,768.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,804.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	75,575.57	(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)	60,997.12	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>106 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	27,937.00
<b>190 SAM'S CLUB DONATION</b>	
1920 Contributions/Donations from Private Sources	1,250.00
<b>206 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	854.00
<b>209 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	13,534.00
<b>216 TOBACCO USE PREVENTION</b>	
3290 State - Other State Grants	345.00
<b>217 State OTO Energy Cost Relief and Transportation</b>	
3630 OTO State Energy Cost Relief & Transportation	1,464.08
<b>218 Miscellaneous Federal Grant thru OPI</b>	
4650 Federal Miscellaneous Grants from OPI	20,000.00
<b>305 IDEA-B (Trans from Coop)</b>	
4560 IDEA, Part B, Children with Disabilities	4,537.68
<b>404 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,255.00
<b>504 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	591.00
<b>604 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,115.75
<b>806 GEAR UP</b>	
4710 GEAR UP	4,969.38
<b>807 GEAR UP</b>	
4710 GEAR UP	21,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	106,852.89

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

PRC Program Function Object	2006 Value
<b>106 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	23,598.14



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 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	
1XXX Instruction	
2XX Personal Services - Employee Benefits	4,338.86
<b>106 Subtotal</b>	27,937.00
<b>110 Title I, Part A, Improvement Grants</b>	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	400.00
2XX Personal Services - Employee Benefits	62.60
5XX Other Purchased Services	1,865.54
6XX Supplies and Materials	510.00
7XX Property and Equipment Acquisition	1,053.50
8XX Other Expenditures	16,502.00
<b>110 Subtotal</b>	20,393.64
<b>206 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	854.00
<b>209 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	11,512.90
2XX Personal Services - Employee Benefits	2,021.10
<b>209 Subtotal</b>	13,534.00
<b>216 TOBACCO USE PREVENTION</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	345.00
<b>218 Miscellaneous Federal Grant thru OPI</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	8,013.11
2XX Personal Services - Employee Benefits	1,453.79



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>218 Subtotal</b>	9,466.90
<b>304 IDEA Part B</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	1,332.10
<b>305 IDEA-B (Trans from Coop)</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	190.78
<b>404 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	1,255.00
<b>504 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	48.11
7XX Property and Equipment Acquisition	542.89
<b>504 Subtotal</b>	591.00
<b>603 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
7XX Property and Equipment Acquisition	468.82
<b>604 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,415.00
5XX Other Purchased Services	1,085.00
7XX Property and Equipment Acquisition	6,615.11
<b>604 Subtotal</b>	9,115.11



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>806 GEAR UP</b>	
471 GEAR UP	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2,595.72
<b>807 GEAR UP</b>	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	16,452.80
3XX Purchased Professional and Technical Services	198.00
5XX Other Purchased Services	783.20
	17,434.00
<b>807 Subtotal</b>	
<b>808 GEAR UP</b>	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
7XX Property and Equipment Acquisition	167.95
8XX Other Expenditures	1,500.00
	1,667.95
<b>808 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      107,181.02



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					45,019.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					106,852.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					107,181.02	(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)					44,691.61	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 Title I Improving Basic Programs	27,937.00	27,937.00	0.00
110 Title I, Part A, Improvement Grants	0.00	20,393.64	-20,393.64
190 SAM'S CLUB DONATION	1,250.00	0.00	1,250.00
206 Title II, Part D, Ed Technology	854.00	854.00	0.00
209 Title II, Part A, Teacher/Principal Train/Recruit	13,534.00	13,534.00	0.00
216 TOBACCO USE PREVENTION	345.00	345.00	0.00
217 State OTO Energy Cost Relief and Transportation	1,464.08	0.00	1,464.08
218 Miscellaneous Federal Grant thru OPI	20,000.00	9,466.90	10,533.10
304 IDEA Part B	0.00	1,332.10	-1,332.10
305 IDEA-B (Trans from Coop)	4,537.68	190.78	4,346.90
404 Title IV, Part A, Safe & Drug-Free	1,255.00	1,255.00	0.00
504 Title V, Part A, Innovative Programs	591.00	591.00	0.00
603 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	468.82	-468.82
604 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,115.75	9,115.11	0.64
806 GEAR UP	4,969.38	2,595.72	2,373.66
807 GEAR UP	21,000.00	17,434.00	3,566.00
808 GEAR UP	0.00	1,667.95	-1,667.95
<b>Total</b>	<b>106,852.89</b>	<b>107,181.02</b>	<b>-328.13</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	32.03	78.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	32.03	78.18

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	250.00

## Schedule of Changes Worksheet

Beginning Fund Balance	2,220.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	250.00	(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)	2,048.63	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 21 - Compensated Absence Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	189.94	505.17
5300	Operating Transfers from Other Funds	0.00	9,337.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>189.94</u>	<u>9,842.85</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		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	4,643.97
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	3,012.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>7,656.71</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	13,163.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,842.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,656.71	(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)	15,349.78	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	17.63	0.00
3281 State Technology Aid	2,576.39	3,750.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,594.02	3,750.75

### 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		
3XX Purchased Professional and Technical Services	1,532.59	120.00
4XX Purchased Property Services	305.00	0.00
6XX Supplies and Materials	192.75	1,095.00
7XX Property and Equipment Acquisition	750.00	236.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,780.34	1,451.11

## Schedule of Changes Worksheet

Beginning Fund Balance	17.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,750.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,451.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	2,316.77	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.06	0.00
1900 Other Revenue from Local Sources	0.00	146.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.06	146.50

### Schedule of Changes Worksheet

Beginning Fund Balance	7.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	146.50	(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)	153.60	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	5,433.68	8,945.76
1113	District Levy - Heavy Motor Vehicles	0.00	33.83
1114	District Levy - Pers Prop/Mobile Homes	639.14	259.13
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	44.91	141.81
1118	District Levy - Dept of Rev Tax Audit Receipts	0.00	2.53
1190	Penalties and Interest on Taxes	105.63	118.03
1510	Interest Earnings	233.76	455.75
3120	State Guaranteed Tax Base Aid	9,366.42	10,861.83
3440	State HB20/SB417 Prop Tax Reimb	47.76	58.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>15,871.30</u>	<u>20,877.01</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	15,000.00	15,000.00
	850 Interest on Debt	0.00	4,405.00
	860 Agent Fees/Issuance Costs	400.00	400.00
53XX	Interest on Registered Warrants		
	850 Interest on Debt	5,417.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>20,817.50</u>	<u>19,805.00</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						10,310.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,877.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,805.00	(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)						11,382.36	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	6,787.14	6,984.82
1113	District Levy - Heavy Motor Vehicles	0.00	25.71
1114	District Levy - Pers Prop/Mobile Homes	293.34	231.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	58.54	142.54
1118	District Levy - Dept of Rev Tax Audit Receipts	0.00	1.92
1190	Penalties and Interest on Taxes	105.01	118.81
1510	Interest Earnings	143.22	661.16
1900	Other Revenue from Local Sources	0.00	5,000.00
3440	State HB20/SB417 Prop Tax Reimb	62.26	44.31

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

7,449.51      13,210.27

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	5,050.00

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

0.00      5,050.00

## Schedule of Changes Worksheet

Beginning Fund Balance		14,295.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13,210.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,050.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		22,455.64	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	5,223.30	7,084.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,223.30	7,084.83

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	9,959.69	4,903.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	9,959.69	4,903.40

## Schedule of Changes Worksheet

Beginning Fund Balance	10,525.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,084.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,903.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,707.34	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

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	30,104.96	30,783.96
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	323,197.92	290,420.44
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	12,812.32	2,587.20
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,181.74	847.90
XX	XXX 26XX	41X Energy Utility Services	25,096.21	25,224.81
XX	XXX 4XXX	710 Land	331.00	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	22,186.70	19,350.61
XX	XXX 4XXX	73X Major Equipment-New	17,538.78	21,094.02
XX	XXX 4XXX	74X Major Equipment-Replacement	746.41	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	1,201.00	517.44
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

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,900.03
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,900.03

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,299.39
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,575.84
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	54,054.56
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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

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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	47,566.80	0.00	0.00	0.00	
280	1XXX	2XX	5,017.58	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	51.38	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,418.80	0.00	0.00	0.00	
<b>Totals</b>			54,054.56	0.00	0.00	0.00	54,054.56



# Trustees' Financial Summary

**FY2005-06**

**Submit ID: 0127-96187441**

**07 Cascade County**

**0127 Vaughn 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.*

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY06.*



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	50,362.00	0.00	0.00	0.00	50,362.00
Land Improvements	55,365.71	0.00	0.00	0.00	55,365.71
Buildings	1,151,365.81	0.00	19,350.61	0.00	1,170,716.42
Machinery And Equipment	259,814.89	0.00	21,094.02	0.00	280,908.91
Totals at historical cost	1,516,908.41	0.00	40,444.63	0.00	1,557,353.04
Governmental activities, capital assets, net	1,516,908.41	0.00	40,444.63	0.00	1,557,353.04

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

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

<b>Depreciation by Function for FY2006</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Operations and Maintenance (26XX)	22,228.00	0.00	0.00
Transportation (27XX)	15,869.00	0.00	0.00
Total Depreciation for FY2006	38,097.00	0.00	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0127-96187441

07 Cascade County

0127 Vaughn Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
6/1/1990 Issue	65,000.00	0.00	15,000.00	0.00	50,000.00	15,000.00	35,000.00
Compensated	74,920.87	1,599.58	0.00	0.00	76,520.45	0.00	76,520.45
Total Governmental Activity							
Long-Term Liabilities	139,920.87	1,599.58	15,000.00	0.00	126,520.45	15,000.00	111,520.45

\* 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.