



Trustees' Financial Summary

FY2022-23

Submit ID:

07 Cascade County

0098 Great Falls Elem

Due Date:

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 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: Brian Patrick **Phone #:** (406) 268-6051

(Signature)

(Date)

Chair, Board of Trustees: Gordon Johnson

(Signature)

(Date)

County Superintendent Diane Heikkila

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY23 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, 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, 13, 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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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	ELEM BOND	LOCAL		
005	MISC PROGRAMS	LOCAL		
123	SKYLINE RIDE	LOCAL		
124	INTERNAL LOCAL ADMIN	LOCAL		
201	ABLE	FEDERAL	0070098562023	84.002A
202	EL CIVIC	FEDERAL	0070098562023	84.002A
203	PIG	FEDERAL	0070098792023	84.173A
204	Title VI, Part A, Indian Education	FEDERAL	S060A220490	84.060
205	IDEA, Part B, Special Education	FEDERAL	0070098772023	84.027
206	MCLD	FEDERAL	0070098392023	87.371C
207	Title I, Part A, Improvement Grants	FEDERAL	0070098312023	84.010A
208	Title I, ESEA Schoolwide Program	FEDERAL	0070098322023	Federal
209	Title IV, Part A, Student Support & Academic Enrichment	FEDERAL	0070098522023	84.424
210	McKinney-Vento	FEDERAL	0070098572023	84.196A
212	State ABLE	FEDERAL	0070098562023	
218	MT Agriculture	STATE		
219	DOD IMPACT AID DISABILITY	FEDERAL		12.558
220	ARP - DPHHS - Reopening Schools Grant	FEDERAL		93.323
221	ARP - IDEA, Part B, Special Education	FEDERAL		84.027X
222	ARP - IDEA, Special Education Preschool	FEDERAL		84.173X
223	ARP - DPHHS - CDC Crisis Response Agreement	FEDERAL		93.323
224	ARP - Homeless Children and Youth	FEDERAL	07009897-21	84.425W
225	Teacher Recruitment	LOCAL		
226	MTDPHHS Health Grant	LOCAL		
233	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	0070098932021	84.425U
237	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL	0070098922021	84.425D
328	MDA-TECHNOLOGY	LOCAL		
329	MDA BTW GTF ELEM & HS	LOCAL		
355	IDEA, Part B, Special Education	FEDERAL		84.027
358	Title I, Part A, Improving Basic Programs	FEDERAL		84.010



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
375	ARP - DPHHS - Reopening Schools Grant	FEDERAL		93.323
379	ARP - DPHHS - CDC Crisis Response Agreement	FEDERAL		93.323
433	MDA-Belt	LOCAL		
435	MDA-VAUGHN	LOCAL		
551	SP ED MEDICAID	LOCAL		
557	RATE STABILIZATION	LOCAL		
617	ARP - DPHHS - CDC Crisis Response Agreement	FEDERAL		93.323
621	DOD Impact Aid Disability	FEDERAL		
622	ARP - DPHHS - Reopening Schools Grant	FEDERAL		93.323
715	DOD IMPACT AID DISABILITY	FEDERAL		12.558
717	CSCT SERVICES	LOCAL		
733	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL		84.425U
734	NBCT Teacher Stipends	LOCAL		
771	Governors Cares Act	STATE		
777	MT ADVANCED OPPORTUNITY AID	STATE		



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,689,880.91	2,150,536.69	40,039.44	6,171,000.09
02	Taxes Receivable - Real and Personal (120-149)	382,497.62	54,337.92	297.42	
03	Taxes Receivable - Protested (150-159)	1,336.27	188.52	1.10	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	1,038,055.08			165,827.31
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,111,769.88	2,205,063.13	40,337.96	6,336,827.40
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	383,833.89	54,526.44	298.52	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)	1,038,055.08			165,827.31
38	Reserve for Encumbrances (953)	299,957.81			
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,389,923.10	2,150,536.69	40,039.44	6,171,000.09
52	TOTAL FUND BALANCE/EQUITY	6,727,935.99	2,150,536.69	40,039.44	6,336,827.40
53	TOTAL LIABILITIES AND FUND BALANCE	7,111,769.88	2,205,063.13	40,337.96	6,336,827.40



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,494,454.89	3,274,047.20	343,036.24
02	Taxes Receivable - Real and Personal (120-149)	78,021.29			5,763.45
03	Taxes Receivable - Protested (150-159)	284.90			19.42
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			299,933.55	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	78,306.19	1,494,454.89	3,573,980.75	348,819.11
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	78,306.19			5,782.87
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		1,494,454.89	3,573,980.75	343,036.24
52	TOTAL FUND BALANCE/EQUITY		1,494,454.89	3,573,980.75	343,036.24
53	TOTAL LIABILITIES AND FUND BALANCE	78,306.19	1,494,454.89	3,573,980.75	348,819.11



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,690.47	539,985.85
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			5,690.47	539,985.85
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			5,690.47	539,985.85
52	TOTAL FUND BALANCE/EQUITY			5,690.47	539,985.85
53	TOTAL LIABILITIES AND FUND BALANCE			5,690.47	539,985.85



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,130,700.55	
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			10,130,700.55	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			10,130,700.55	
52	TOTAL FUND BALANCE/EQUITY			10,130,700.55	
53	TOTAL LIABILITIES AND FUND BALANCE			10,130,700.55	



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Balance Sheet

	Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	425,610.28	692,139.33		184,150.43
02 Taxes Receivable - Real and Personal (120-149)	3,947.12			79,726.71
03 Taxes Receivable - Protested (150-159)	13.77			281.46
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	429,571.17	692,139.33		264,158.60
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)	3,960.89			80,008.17
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	425,610.28	692,139.33		184,150.43
52 TOTAL FUND BALANCE/EQUITY	425,610.28	692,139.33		184,150.43
53 TOTAL LIABILITIES AND FUND BALANCE	429,571.17	692,139.33		264,158.60



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,202,279.99	2,587,393.94		
02	Taxes Receivable - Real and Personal (120-149)		11,856.21		
03	Taxes Receivable - Protested (150-159)		41.72		
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	1,202,279.99	2,599,291.87		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		11,897.93		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,202,279.99	2,587,393.94		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,202,279.99	2,587,393.94		
53	TOTAL LIABILITIES AND FUND BALANCE	1,202,279.99	2,599,291.87		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		45,078.27		
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		45,078.27		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)		45,078.27		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		45,078.27		
53	TOTAL LIABILITIES AND FUND BALANCE		45,078.27		



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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		10,210,912.01		
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		10,210,912.01		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		10,210,912.01		
52	TOTAL FUND BALANCE/EQUITY		10,210,912.01		
53	TOTAL LIABILITIES AND FUND BALANCE		10,210,912.01		



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Balance Sheet

		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	681,655.62	3,430,716.98		
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	681,655.62	3,430,716.98		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	681,655.62	3,430,716.98		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	681,655.62	3,430,716.98		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	681,655.62	3,430,716.98		



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Balance Sheet

		Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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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Balance Sheet

		Custodial Fund - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2022 Value	2023 Value
1111	District Levy - Real Property	14,712,188.98	14,434,746.66
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1,103.48	0.00
1310	Individual Tuition	34,998.94	22,694.05
1510	Interest Earnings	544.92	9,731.94
3110	Direct State Aid	20,201,180.21	20,615,704.86
3111	Quality Educator	1,984,388.55	2,078,269.76
3112	At Risk Student	294,034.24	297,188.52
3113	Indian Education For All	168,524.80	171,852.96
3114	American Indian Achievement Gap	252,659.00	276,861.00
3115	State Special Education Allowable Cost Payment to Districts	1,725,419.97	1,674,024.91
3116	Data For Achievement	161,323.52	164,544.78
3120	State - Guaranteed Tax Base Aid	11,830,698.00	12,397,713.44
5300	Operating Transfers from Other Funds	14,783.42	0.00
6100	Material Prior Period Revenue Adjustments	14,231.54	38,763.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,396,079.57	52,182,096.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	24,777,172.30	25,078,403.83	
			2XX Personal Services - Employee Benefits	2,714,058.54	2,641,019.16	
			3XX Purchased Professional and Technical Services	63,534.46	48,219.36	
			4XX Purchased Property Services	9,533.87	6,969.00	
			5XX Other Purchased Services	112,722.67	111,775.13	
			6XX Supplies and Materials	695,471.31	709,449.39	
			7XX Property and Equipment Acquisition	61,387.65	53,585.37	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	1,168,790.82	140,613.88	
			2XX Personal Services - Employee Benefits	113,401.05	56,210.71	
			3XX Purchased Professional and Technical Services	632,498.63	227,338.97	
			5XX Other Purchased Services	0.00	1,200.00	
			6XX Supplies and Materials	9,825.55	18,673.82	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	238,045.80	256,751.64	
			2XX Personal Services - Employee Benefits	25,639.57	27,131.27	
			3XX Purchased Professional and Technical Services	2,282.50	81.00	
			5XX Other Purchased Services	22,314.46	12,128.06	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2022 Value	2023 Value
			6XX Supplies and Materials	279,555.12	162,792.83
		222X Educational Media Services			
			1XX Personal Services - Salaries	1,151,179.21	1,149,584.09
			2XX Personal Services - Employee Benefits	120,804.79	114,500.42
			6XX Supplies and Materials	50,370.31	55,454.16
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	554,515.15	571,862.77
			2XX Personal Services - Employee Benefits	58,918.86	60,247.18
			3XX Purchased Professional and Technical Services	113,264.08	136,664.28
			5XX Other Purchased Services	729,174.98	819,814.40
			6XX Supplies and Materials	7,372.55	8,349.42
			7XX Property and Equipment Acquisition	28,408.74	0.00
			810 Dues and Fees	29,324.25	31,310.51
			8XX Other Expenditures	543.79	1,726.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	2,702,907.00	2,761,494.40
			2XX Personal Services - Employee Benefits	378,060.84	301,511.01
			6XX Supplies and Materials	16,150.80	22,759.03
		25XX Support Services - Business			
			1XX Personal Services - Salaries	1,210,056.89	1,221,459.79
			2XX Personal Services - Employee Benefits	181,067.98	165,896.16
			3XX Purchased Professional and Technical Services	99,160.22	83,920.80
			4XX Purchased Property Services	4,184.02	6,610.60
			5XX Other Purchased Services	17,291.02	13,259.58
			6XX Supplies and Materials	325,206.16	426,839.67
			810 Dues and Fees	2,380.36	4,220.93
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	2,274,884.49	2,737,588.40
			2XX Personal Services - Employee Benefits	707,401.95	525,121.44
			3XX Purchased Professional and Technical Services	248,385.77	103,445.15
			4XX Purchased Property Services	2,507,048.58	2,226,800.91
			5XX Other Purchased Services	115,782.96	113,184.48
			6XX Supplies and Materials	887,420.44	825,739.37
			7XX Property and Equipment Acquisition	84,632.58	474,888.80
			8XX Other Expenditures	189,778.25	176,950.89
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	516,545.24	541,236.99
			850 Interest on Debt	152,336.84	119,145.91
			860 Agent Fees/Issuance Costs	0.00	2,597.50
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	751,673.19	957,788.21



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2022 Value	2023 Value
			2XX Personal Services - Employee Benefits	79,855.11	101,941.72
			3XX Purchased Professional and Technical Services	0.00	84,200.64
		21XX Support Services - Students			
			1XX Personal Services - Salaries	2,520,551.21	2,695,183.57
			2XX Personal Services - Employee Benefits	207,029.38	244,056.71
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	194,000.00	109,571.06
316	Data For Achievement				
		25XX Support Services - Business			
			6XX Supplies and Materials	146,500.83	145,935.34
360	State - Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	171,637.00	175,109.50
			2XX Personal Services - Employee Benefits	7,234.11	11,029.19
			3XX Purchased Professional and Technical Services	0.00	347.99
			6XX Supplies and Materials	46,322.87	8,898.30
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	4,683.55	5,425.74
365	Indian Education for All				
		1XXX Instruction			
			1XX Personal Services - Salaries	51,597.97	65,698.75
			2XX Personal Services - Employee Benefits	8,105.32	8,524.61
			3XX Purchased Professional and Technical Services	0.00	4,500.00
			6XX Supplies and Materials	10,049.20	7,024.06
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	10,185.34	6,380.59
			2XX Personal Services - Employee Benefits	37.74	64.01
			5XX Other Purchased Services	8,723.44	5,900.73
			6XX Supplies and Materials	42,363.64	10,515.34
413	Title VI, Part A, Indian Education				
		1XXX Instruction			
			1XX Personal Services - Salaries	59,012.28	60,745.05
			2XX Personal Services - Employee Benefits	3,934.05	4,152.18
720	School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	326,208.59	344,615.15
			2XX Personal Services - Employee Benefits	6,228.16	11,735.82
			3XX Purchased Professional and Technical Services	16,775.00	17,280.00
			5XX Other Purchased Services	8,822.96	16,671.39
			6XX Supplies and Materials	0.00	469.46



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value	
	8XX	Community Services Programs				
		33XX	Community Services			
			6XX Supplies and Materials	3.68	0.00	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	302,599.00	1,791,149.88	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				51,374,927.02	52,251,443.45	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					5,893,900.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					52,182,096.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					52,251,443.45	(3)
Increase/Decrease of Reserve for Inventories						
This Year	1,038,055.08	Less Last Year	291,541.20	(4a)	746,513.88	
Increase/Decrease of Reserve for Encumbrances						
This Year	299,957.81	Less Last Year	143,089.24	(4b)	156,868.57	
					903,382.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,727,935.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	2,386,483.24	2,046,653.96
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	167.15	0.00
	1510 Interest Earnings	132.31	2,819.27
	2220 County On-Schedule Transportation Reimbursement	258,867.18	282,564.17
	3210 State - On-Schedule Transportation Reimbursement	258,867.18	265,856.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,904,517.06	2,597,894.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	187,914.77	204,816.16
			2XX Personal Services - Employee Benefits	20,436.08	22,855.81
			3XX Purchased Professional and Technical Services	6,252.90	4,191.00
			5XX Other Purchased Services	1,380,031.49	1,269,708.05
			6XX Supplies and Materials	87,939.03	100,200.68
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	17,334.42	16,975.37
			2XX Personal Services - Employee Benefits	82.14	86.70
			3XX Purchased Professional and Technical Services	144.22	0.00
			5XX Other Purchased Services	787,451.14	800,943.61
			6XX Supplies and Materials	53,136.74	57,994.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,540,722.93	2,477,772.02



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					2,030,414.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,597,894.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,477,772.02	(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)					2,150,536.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	12,875.81	11,899.39
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,876.30	11,899.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2022 Value	2023 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	28,140.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,899.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,039.44	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	245.81	7,338.01
	1611 National School Lunch Program	107,550.87	1,025,598.96
	1630 Catering Sales	64,957.78	23,896.37
	1900 Other Revenue from Local Sources	0.00	204,857.00
	3220 State - School Nutrition Match	0.00	11,077.67
	4550 Federal School Nutrition Reimbursement	6,216,720.45	4,184,794.74
	4555 School Nutrition Summer Food Service Program	306,393.87	56,516.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,695,868.78	5,514,079.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2022 Value	2023 Value
	460 School Nutrition Fresh Fruit & Vegetable Program				
		31XX Food Services			
			6XX Supplies and Materials	2,044.60	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	1,605,596.72	1,757,662.04
			2XX Personal Services - Employee Benefits	247,017.92	236,975.17
			3XX Purchased Professional and Technical Services	11,427.88	14,807.22
			4XX Purchased Property Services	26,524.11	28,650.76
			5XX Other Purchased Services	7,686.95	4,909.47
			6XX Supplies and Materials	2,443,266.46	2,272,901.59
			7XX Property and Equipment Acquisition	24,270.35	15,651.00
			810 Dues and Fees	6,007.55	3,096.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,373,842.54	4,334,653.25



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	5,148,856.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,514,079.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,334,653.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year 165,827.31 Less Last Year 157,281.95 (4a)	8,545.36	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	8,545.36	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,336,827.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	3,048,488.47	3,068,151.70
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	143.62	0.00
	1900 Other Revenue from Local Sources	0.00	15,172.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,048,632.09	3,083,324.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2022 Value	2023 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	2,166,801.27	2,536,598.72
			2XX Personal Services - Employee Benefits	152,961.92	232,776.74
			3XX Purchased Professional and Technical Services	7,853.15	7,811.15
			6XX Supplies and Materials	376,432.50	0.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	129,905.95	27,167.14
			2XX Personal Services - Employee Benefits	15,588.05	6,444.62
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	93,723.63	198,161.28
			2XX Personal Services - Employee Benefits	25,505.62	28,402.77
			4XX Purchased Property Services	79,860.00	45,961.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,048,632.09	3,083,324.02

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,083,324.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,083,324.02 (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)					0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	131.19	1,913.57
	2240 County Retirement Distribution	6,959,170.31	7,763,614.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,959,301.50	7,765,528.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	4,415,766.66	4,410,265.05
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	344,630.21	203,088.92
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	39,802.82	43,230.32
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	192,379.46	194,469.60
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	94,199.35	97,144.27
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	445,322.91	460,850.83
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	194,639.74	199,068.27
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	364,585.09	446,029.47
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	18,850.30	29,154.65
	280	Special Education - Local and State			
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	579,455.24	673,118.11
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	452,515.02	484,617.36
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	75,245.72	34,411.18
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	32,513.43	33,264.05
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	2,872.28	2,828.04



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2022 Value	2023 Value	
	360 State - Gifted & Talented Reimbursement					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	29,375.82	35,174.83	
	221X Improvement of Instruction Services					
		2XX	Personal Services - Employee Benefits	25.87	93.53	
	365 Indian Education for All					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	10,628.75	11,105.81	
	221X Improvement of Instruction Services					
		2XX	Personal Services - Employee Benefits	1,521.62	2,577.01	
	650 Adult Education High School Equivalency Programs					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	30,005.47	54,441.79	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
		2XX	Personal Services - Employee Benefits	52,016.69	53,976.57	
	8XX Community Services Programs					
	33XX Community Services					
		2XX	Personal Services - Employee Benefits	321.16	0.00	
	910 Food Services					
	31XX Food Services					
		2XX	Personal Services - Employee Benefits	249,041.88	271,957.57	
	920 Enterprise or Internal Service Programs					
	32XX Enterprise Services					
		2XX	Personal Services - Employee Benefits	12,352.45	13,611.66	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,638,067.94	7,754,478.89	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					1,483,405.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,765,528.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,754,478.89	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,494,454.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2023 Value
123	SKYLINE RIDE	
	1510 Interest Earnings	5,678.02
	1530 Net Increase (Decrease) in the Fair Value of Investments	-6,792.80
124	INTERNAL LOCAL ADMIN	
	1920 Contributions/Donations from Private Sources	14,067.07
201	ABLE	
	4540 Adult Basic & Literacy Education (ABLE)	172,949.00
202	EL CIVIC	
	4540 Adult Basic & Literacy Education (ABLE)	17,271.00
203	PIG	
	4570 IDEA, Special Education Preschool	85,974.00
204	Title VI, Part A, Indian Education	
	4130 Title VI, Part A, Indian Education	329,925.20
205	IDEA, Part B, Special Education	
	4560 IDEA, Part B, Special Education	2,692,103.00
206	MCLD	
	4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	600,000.00
207	Title I, Part A, Improvement Grants	
	4200 Title I, Part A, Improving Basic Programs	408,716.00
208	Title I, ESEA Schoolwide Program	
	4200 Title I, Part A, Improving Basic Programs	4,318,834.00
209	Title IV, Part A, Student Support & Academic Enrichment	
	4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)	251,747.00
210	McKinney-Vento	
	4380 Title IX, Part A, Education for Homeless Children & Youth	48,434.00
212	State ABLE	
	3620 State - Adult Education Reimbursement	91,409.00
218	MT Agriculture	
	3290 State - Other State Grants	6,151.55
219	DOD IMPACT AID DISABILITY	
	1960 Services Provided Other Local Governmental Units	220,617.03
220	ARP - DPHHS - Reopening Schools Grant	
	7370 ARP - DPHHS - Reopening Schools Grant	26,405.60
221	ARP - IDEA, Part B, Special Education	
	7560 ARP - IDEA, Part B, Special Education	525,007.00
222	ARP - IDEA, Special Education Preschool	
	7570 ARP - IDEA, Special Education Preschool	35,349.00
223	ARP - DPHHS - CDC Crisis Response Agreement	
	7750 CRRSA - State School Emergency Relief Fund	145,625.00



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224 ARP - Homeless Children and Youth	
7380 ARP - Homeless Children and Youth	154,207.00
225 Teacher Recruitment	
1900 Other Revenue from Local Sources	25,000.00
226 MTDPHHS Health Grant	
3290 State - Other State Grants	1,000.00
233 ARP - State School Emergency Relief Fund (ESSER III)	
7850 ARP - State School Emergency Relief Fund	6,767,493.00
237 CRRSA - State School Emergency Relief Fund II (ESSER II)	
7750 CRRSA - State School Emergency Relief Fund	3,602,372.00
355 IDEA, Part B, Special Education	
4560 IDEA, Part B, Special Education	39.57
551 SP ED MEDICAID	
1510 Interest Earnings	13,689.99
1530 Net Increase (Decrease) in the Fair Value of Investments	-16,380.36
1900 Other Revenue from Local Sources	27,192.09
3355 Medicaid - Miscellaneous	208,609.19
3357 Medicaid - Montana Administrative Claiming Reimbursement	92,139.92
557 RATE STABILIZATION	
1510 Interest Earnings	22,956.47
1530 Net Increase (Decrease) in the Fair Value of Investments	-27,928.12
1900 Other Revenue from Local Sources	23,148.20
617 ARP - DPHHS - CDC Crisis Response Agreement	
7750 CRRSA - State School Emergency Relief Fund	145,625.00
621 DOD Impact Aid Disability	
1960 Services Provided Other Local Governmental Units	170,935.78
622 ARP - DPHHS - Reopening Schools Grant	
3290 State - Other State Grants	26,405.60
733 ARP - State School Emergency Relief Fund (ESSER III)	
7850 ARP - State School Emergency Relief Fund	2,546.85
734 NBCT Teacher Stipends	
3245 Professional Stipend State E-Grant	12,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>21,240,521.85</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	Fund Code 15
--	---------------------

PRC	Program	Function	Object	2022 Value	2023 Value
124	INTERNAL LOCAL ADMIN				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		2,080.00
			2XX Personal Services - Employee Benefits		8.42
			6XX Supplies and Materials		105,371.27



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials		634.20
			7XX Property and Equipment Acquisition		2,110.00
			124 Subtotal		110,203.89
201	ABLE				
	454	Adult Basic & Literacy Education (ABLE)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		137,767.00
			2XX Personal Services - Employee Benefits		30,261.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		4,921.00
			201 Subtotal		172,949.00
202	EL CIVIC				
	454	Adult Basic & Literacy Education (ABLE)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,783.00
			2XX Personal Services - Employee Benefits		3,814.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		674.00
			202 Subtotal		17,271.00
203	PIG				
	457	IDEA, Special Education Preschool			
		1XXX	Instruction		
			1XX Personal Services - Salaries		62,316.00
			2XX Personal Services - Employee Benefits		23,658.00
			203 Subtotal		85,974.00
204	Title VI, Part A, Indian Education				
	413	Title VI, Part A, Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		228,809.79
			2XX Personal Services - Employee Benefits		51,797.76
			3XX Purchased Professional and Technical Services		600.00
			5XX Other Purchased Services		3,883.80
			6XX Supplies and Materials		21,733.97
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		13,433.73
			2XX Personal Services - Employee Benefits		3,925.15
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		5,741.00
			204 Subtotal		329,925.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2022 Value	2023 Value
205	IDEA, Part B, Special Education				
	456	IDEA, Part B, Special Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,979,586.56
			2XX Personal Services - Employee Benefits		489,463.30
			3XX Purchased Professional and Technical Services		1,552.00
			5XX Other Purchased Services		68,735.63
			6XX Supplies and Materials		46,541.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		38,113.28
			2XX Personal Services - Employee Benefits		9,528.22
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		42,309.06
			2XX Personal Services - Employee Benefits		16,273.04
			205 Subtotal		2,692,102.09
206	MCLD				
	423	Title II, Part E, Comprehensive Literacy Development (Striving Readers)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		95,403.00
			2XX Personal Services - Employee Benefits		25,622.06
			3XX Purchased Professional and Technical Services		151,370.00
			6XX Supplies and Materials		16,749.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		76,355.00
			2XX Personal Services - Employee Benefits		22,618.70
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		138,587.00
			2XX Personal Services - Employee Benefits		43,705.12
			5XX Other Purchased Services		6,590.12
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		23,000.00
			206 Subtotal		600,000.00
207	Title I, Part A, Improvement Grants				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		293,842.00
			2XX Personal Services - Employee Benefits		77,429.84
			3XX Purchased Professional and Technical Services		13,650.00
			6XX Supplies and Materials		7,848.16



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2022 Value	2023 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		15,946.00
			207 Subtotal		408,716.00
208	Title I, ESEA Schoolwide Program				
	420 Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,543,982.61
			2XX Personal Services - Employee Benefits		830,339.31
			3XX Purchased Professional and Technical Services		32,883.30
			5XX Other Purchased Services		6,555.43
			6XX Supplies and Materials		69,323.44
		21XX	Support Services - Students		
			6XX Supplies and Materials		150.00
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		283,307.99
			2XX Personal Services - Employee Benefits		79,085.87
			5XX Other Purchased Services		41,156.35
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		236,800.81
			2XX Personal Services - Employee Benefits		69,325.56
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		125,923.00
			208 Subtotal		4,318,833.67
209	Title IV, Part A, Student Support & Academic Enrichment				
	459 Title IV, Part A, Student Support & Academic Enrichment (SSAE)				
		1XXX	Instruction		
			1XX Personal Services - Salaries		129,213.08
			2XX Personal Services - Employee Benefits		25,501.17
			6XX Supplies and Materials		18,465.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		38,098.46
			2XX Personal Services - Employee Benefits		18,185.29
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		12,484.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		9,800.00
			209 Subtotal		251,747.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
210	McKinney-Vento				
	438	Title IX, Part A, Education for Homeless Children & Youth			
		1XXX	Instruction		
			1XX Personal Services - Salaries		40,114.00
			2XX Personal Services - Employee Benefits		8,234.42
		221X	Improvement of Instruction Services		
			4XX Purchased Property Services		85.58
			210 Subtotal		48,434.00
212	State ABLE				
	362	State Adult Education Reimbursement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		63,327.00
			2XX Personal Services - Employee Benefits		24,516.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		3,566.00
			212 Subtotal		91,409.00
218	MT Agriculture				
	329	State - Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,200.00
			2XX Personal Services - Employee Benefits		361.88
			5XX Other Purchased Services		2,140.00
			6XX Supplies and Materials		1,449.67
			218 Subtotal		6,151.55
219	DOD IMPACT AID DISABILITY				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		35,667.00
			2XX Personal Services - Employee Benefits		14,014.25
			6XX Supplies and Materials		170,935.78
			219 Subtotal		220,617.03
220	ARP - DPHHS - Reopening Schools Grant				
	737	ARP - DPHHS - Reopening Schools Grant			
		21XX	Support Services - Students		
			6XX Supplies and Materials		26,405.60
			220 Subtotal		26,405.60
221	ARP - IDEA, Part B, Special Education				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		83,962.18



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PRC	Program	Function	Object	2022 Value	2023 Value
			2XX Personal Services - Employee Benefits		23,002.84
			3XX Purchased Professional and Technical Services		110,708.30
			5XX Other Purchased Services		7,804.00
			6XX Supplies and Materials		279,529.68
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		20,000.00
			221 Subtotal		525,007.00
222	ARP - IDEA, Special Education Preschool				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		3,200.00
			6XX Supplies and Materials		30,849.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		1,300.00
			222 Subtotal		35,349.00
223	ARP - DPHHS - CDC Crisis Response Agreement				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			1XX Personal Services - Salaries		145,625.00
			223 Subtotal		145,625.00
224	ARP - Homeless Children and Youth				
	738 ARP - Homeless Children and Youth				
	1XXX Instruction				
			1XX Personal Services - Salaries		114,851.00
			2XX Personal Services - Employee Benefits		34,277.00
			6XX Supplies and Materials		178.85
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		4,900.15
			224 Subtotal		154,207.00
225	Teacher Recruitment				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		25,000.00
			225 Subtotal		25,000.00
226	MTDPHHS Health Grant				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			5XX Other Purchased Services		1,000.00
			226 Subtotal		1,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
233	ARP - State School Emergency Relief Fund (ESSER III)				
	785	ARP - State School Emergency Relief Fund - Basic			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		11,971.25
		2XX	Personal Services - Employee Benefits		2,031.63
		6XX	Supplies and Materials		32,844.00
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries		10,139.69
		2XX	Personal Services - Employee Benefits		3,815.68
		3XX	Purchased Professional and Technical Services		100,803.31
		5XX	Other Purchased Services		2,662.74
		6XX	Supplies and Materials		15,014.68
		25XX	Support Services - Business		
		6XX	Supplies and Materials		318,808.59
		26XX	Operation and Maintenance of Plant Services		
		3XX	Purchased Professional and Technical Services		239,779.26
		7XX	Property and Equipment Acquisition		5,057,510.19
		4XXX	Facilities Acquisition and Construction Services		
		6XX	Supplies and Materials		69,832.00
	787	ARP - State School Emergency Relief Fund - Learning Loss			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		309,514.19
		2XX	Personal Services - Employee Benefits		81,511.95
		3XX	Purchased Professional and Technical Services		9,000.00
		6XX	Supplies and Materials		22,260.59
		21XX	Support Services - Students		
		6XX	Supplies and Materials		23,991.29
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries		98,148.09
		2XX	Personal Services - Employee Benefits		19,513.62
		3XX	Purchased Professional and Technical Services		50,365.33
		5XX	Other Purchased Services		22,447.22
		6XX	Supplies and Materials		29,254.80
		233 Subtotal			6,531,220.10
237	CRRSA - State School Emergency Relief Fund II (ESSER II)				
	775	CRRSA - State School Emergency Relief Fund - Basic			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		1,317,384.12
		2XX	Personal Services - Employee Benefits		202,403.42
		5XX	Other Purchased Services		68,580.63
		6XX	Supplies and Materials		259,589.08



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
			23XX Support Services - General Administration		
			1XX Personal Services - Salaries		29,400.00
			2XX Personal Services - Employee Benefits		5,098.38
			3XX Purchased Professional and Technical Services		1,148.99
			25XX Support Services - Business		
			3XX Purchased Professional and Technical Services		353,532.26
			6XX Supplies and Materials		625,895.78
			7XX Property and Equipment Acquisition		558,938.40
			34XX Extracurricular - Activities		
			6XX Supplies and Materials		6,620.00
			62XX Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		93,423.00
	785 ARP - State School Emergency Relief Fund - Basic				
		1XXX Instruction			
			1XX Personal Services - Salaries		68,788.26
			2XX Personal Services - Employee Benefits		11,569.68
			237 Subtotal		3,602,372.00
358	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		702.77
			358 Subtotal		702.77
375	ARP - DPHHS - Reopening Schools Grant				
	329 State - Miscellaneous Grants				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		26,405.60
			375 Subtotal		26,405.60
379	ARP - DPHHS - CDC Crisis Response Agreement				
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		145,625.00
			379 Subtotal		145,625.00
551	SP ED MEDICAID				
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		24,579.86
			2XX Personal Services - Employee Benefits		5,863.54
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries		341,286.82
			2XX Personal Services - Employee Benefits		23,647.06
			3XX Purchased Professional and Technical Services		1,203.78



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
			5XX Other Purchased Services		8,127.44
			6XX Supplies and Materials		8,878.41
			7XX Property and Equipment Acquisition		36,730.00
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		66,763.58
			2XX Personal Services - Employee Benefits		810.34
		27XX	Student Transportation Services		
			4XX Purchased Property Services		20.95
			551 Subtotal		517,911.78
557	RATE STABILIZATION				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		143,406.76
			6XX Supplies and Materials		91.44
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits		55,895.91
		4XXX	Facilities Acquisition and Construction Services		
			2XX Personal Services - Employee Benefits		78.39
			557 Subtotal		199,472.50
715	DOD IMPACT AID DISABILITY				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		117,772.82
			715 Subtotal		117,772.82
734	NBCT Teacher Stipends				
	329	State - Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,000.00
			2XX Personal Services - Employee Benefits		943.12
			734 Subtotal		12,943.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					21,421,352.72



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					3,754,811.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,240,521.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,421,352.72	(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)					3,573,980.75	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
123 SKYLINE RIDE	-1,114.78	0.00	-1,114.78
124 INTERNAL LOCAL ADMIN	14,067.07	110,203.89	-96,136.82
201 ABLE	172,949.00	172,949.00	0.00
202 EL CIVIC	17,271.00	17,271.00	0.00
203 PIG	85,974.00	85,974.00	0.00
204 Title VI, Part A, Indian Education	329,925.20	329,925.20	0.00
205 IDEA, Part B, Special Education	2,692,103.00	2,692,102.09	0.91
206 MCLD	600,000.00	600,000.00	0.00
207 Title I, Part A, Improvement Grants	408,716.00	408,716.00	0.00
208 Title I, ESEA Schoolwide Program	4,318,834.00	4,318,833.67	0.33
209 Title IV, Part A, Student Support & Academic Enrichment	251,747.00	251,747.00	0.00
210 McKinney-Vento	48,434.00	48,434.00	0.00
212 State ABLE	91,409.00	91,409.00	0.00
218 MT Agriculture	6,151.55	6,151.55	0.00
219 DOD IMPACT AID DISABILITY	220,617.03	220,617.03	0.00
220 ARP - DPHHS - Reopening Schools Grant	26,405.60	26,405.60	0.00
221 ARP - IDEA, Part B, Special Education	525,007.00	525,007.00	0.00
222 ARP - IDEA, Special Education Preschool	35,349.00	35,349.00	0.00
223 ARP - DPHHS - CDC Crisis Response Agreement	145,625.00	145,625.00	0.00
224 ARP - Homeless Children and Youth	154,207.00	154,207.00	0.00
225 Teacher Recruitment	25,000.00	25,000.00	0.00
226 MTDPHHS Health Grant	1,000.00	1,000.00	0.00
233 ARP - State School Emergency Relief Fund (ESSER III)	6,767,493.00	6,531,220.10	236,272.90
237 CRRSA - State School Emergency Relief Fund II (ESSER II)	3,602,372.00	3,602,372.00	0.00
355 IDEA, Part B, Special Education	39.57	0.00	39.57
358 Title I, Part A, Improving Basic Programs	0.00	702.77	-702.77
375 ARP - DPHHS - Reopening Schools Grant	0.00	26,405.60	-26,405.60
379 ARP - DPHHS - CDC Crisis Response Agreement	0.00	145,625.00	-145,625.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
551 SP ED MEDICAID	325,250.83	517,911.78	-192,660.95
557 RATE STABILIZATION	18,176.55	199,472.50	-181,295.95
617 ARP - DPHHS - CDC Crisis Response Agreement	145,625.00	0.00	145,625.00
621 DOD Impact Aid Disability	170,935.78	0.00	170,935.78
622 ARP - DPHHS - Reopening Schools Grant	26,405.60	0.00	26,405.60
715 DOD IMPACT AID DISABILITY	0.00	117,772.82	-117,772.82
733 ARP - State School Emergency Relief Fund (ESSER III)	2,546.85	0.00	2,546.85
734 NBCT Teacher Stipends	12,000.00	12,943.12	-943.12
Total	21,240,521.85	21,421,352.72	-180,830.87



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	242,575.21	210,586.69
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	28.61	0.00
	1510 Interest Earnings	34.62	557.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		242,638.44	211,144.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2022 Value	2023 Value
	650 Adult Education High School Equivalency Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	181,022.09	306,375.57
			2XX Personal Services - Employee Benefits	26,943.35	32,215.10
			5XX Other Purchased Services	4,300.49	2,492.00
			6XX Supplies and Materials	880.20	2,727.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				213,146.13	343,809.90

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					475,701.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					211,144.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					343,809.90 (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)					343,036.24 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	1.37	6.58
	1910 Rentals	32,407.36	33,946.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		32,408.73	33,953.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	2,204.70	0.00
			4XX Purchased Property Services	30,274.53	1,591.92
			6XX Supplies and Materials	1,882.63	22,242.12
			7XX Property and Equipment Acquisition	0.00	8,099.00
			8XX Other Expenditures	510.25	803.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				34,872.11	32,736.15

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					5,022.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,953.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,736.15 (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	549.70	(4b)	-549.70
					-549.70 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,690.47 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	4,118.28	3,802.70
	1530 Net Increase (Decrease) in the Fair Value of Investments	-17,182.26	16,438.90
	5300 Operating Transfers from Other Funds	0.00	510,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		-13,063.98	530,741.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		62,017.85	282,271.36
		2XX Personal Services - Employee Benefits		229.37	4,986.74
	21XX Support Services - Students				
		1XX Personal Services - Salaries		182,798.03	0.00
		2XX Personal Services - Employee Benefits		4,173.89	0.00
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
		910 Operating Transfers to Other Funds		14,783.42	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				264,002.56	287,258.10

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					296,502.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					530,741.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					287,258.10 (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	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					539,985.85 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	120,744.56	120,309.40
	1530 Net Increase (Decrease) in the Fair Value of Investments	-505,158.50	-142,648.83
	1900 Other Revenue from Local Sources	2,547.47	0.00
	4820 Federal Impact Aid, Title VII (Section 7003)	587,086.00	598,305.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		205,219.53	575,965.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	75,170.84	128,783.00
			2XX Personal Services - Employee Benefits	267.72	4,545.01
			3XX Purchased Professional and Technical Services	18,807.88	0.00
			6XX Supplies and Materials	961.69	0.00
		23XX Support Services - General Administration			
			5XX Other Purchased Services	1,257.13	2,411.16
			810 Dues and Fees	1,337.32	1,676.73
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	77,743.69	0.00
			6XX Supplies and Materials	43,759.36	7,407.38
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	50,000.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	180,411.88	137,241.56
			2XX Personal Services - Employee Benefits	12,636.02	12,758.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				412,353.53	344,823.28



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Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance					9,899,558.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					575,965.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					344,823.28	(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)					10,130,700.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	148,851.76	148,377.59
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	10.93	0.00
	1510 Interest Earnings	71.83	437.93
	1900 Other Revenue from Local Sources	60,549.73	62,879.18
	3281 State - Technology Aid	31,466.74	41,224.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		240,950.99	252,919.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	346,697.86	332,031.43
			7XX Property and Equipment Acquisition	33,070.31	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				379,768.17	332,031.43

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	518,638.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	252,919.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	332,031.43	(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 13,916.36 (4b)	-13,916.36	
	-13,916.36	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	425,610.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	3,725.91	4,226.73
	1530 Net Increase (Decrease) in the Fair Value of Investments	-15,464.04	-4,366.80
	1900 Other Revenue from Local Sources	180.00	0.00
	1925 Innovative Education Payment	285.00	0.00
	3770 State - Advanced Opportunity Aid	57,545.26	59,531.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		46,272.13	59,391.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2022 Value	2023 Value
777	MT ADVANCED OPPORTUNITY AID				
	377	State - Advanced Opportunity Aid			
		1XXX	Instruction		
			5XX Other Purchased Services	4,004.64	3,093.66
			6XX Supplies and Materials	28,406.47	1,668.82
			8XX Other Expenditures	0.00	36,851.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				32,411.11	41,613.48

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	674,361.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59,391.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,613.48	(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)	692,139.33	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	3,038,167.88	3,032,237.56
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	266.45	0.00
	1510 Interest Earnings	69.38	1,155.75
	3120 State - Guaranteed Tax Base Aid	411,753.58	212,898.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,450,257.29	3,246,291.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2022 Value	2023 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	1,755,000.00	1,835,000.00
			850	Interest on Debt	1,706,543.76	1,627,393.76
			860	Agent Fees/Issuance Costs	0.00	800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,461,543.76	3,463,193.76	

Schedule Of Changes Worksheet			Fund Code 50
Beginning Fund Balance			401,052.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			3,246,291.40 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			3,463,193.76 (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)			184,150.43 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	13,230.16	13,978.30
	1530 Net Increase (Decrease) in the Fair Value of Investments	-59,450.62	-15,526.40
	1900 Other Revenue from Local Sources	40,781.62	89,209.95
	1910 Rentals	43,127.50	0.00
	1920 Contributions/Donations from Private Sources	20,000.00	0.00
	5200 Sale or Compensation for Loss of Assets	46,816.15	846,227.59
001	ELEM BOND		
	1530 Net Increase (Decrease) in the Fair Value of Investments	-157,708.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		-53,203.63	933,889.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	6.58	0.00
			7XX Property and Equipment Acquisition	0.00	23,087.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	871,792.02
001	ELEM BOND				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services	1,541.00	0.00
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	51,955.53	0.00
			6XX Supplies and Materials	20,780.10	0.00
			7XX Property and Equipment Acquisition	2,346,340.91	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,420,624.12	894,879.02



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Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					1,163,269.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					933,889.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					894,879.02	(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)					1,202,279.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	405,313.21	447,661.69
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	31.83	0.00
	1510 Interest Earnings	1,235.00	3,001.12
	3283 State - School Major Maintenance Aid (SMMA)	357,178.72	378,018.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		763,758.76	828,680.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		1,110,130.12	632,639.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,110,130.12	632,639.37

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	2,391,352.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	828,680.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	632,639.37	(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)	2,587,393.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

73 - Data Processing Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 73

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	0.85	0.00
	1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-34.50
	1900 Other Revenue from Local Sources	1,569.24	305.15
	1945 Fees - Users/Resale of Supplies	62,020.49	63,812.50
	1950 Services Provided Other School Districts or Coops	166,416.45	204,996.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		230,007.03	269,079.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 73

PRC	Program	Function	Object	2022 Value	2023 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	79,797.10	87,617.19
			2XX Personal Services - Employee Benefits	14,605.69	14,321.81
			3XX Purchased Professional and Technical Services	93,394.25	40,006.33
			6XX Supplies and Materials	76,651.67	85,963.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				264,448.71	227,909.22

Schedule Of Changes Worksheet

Fund Code 73

Beginning Fund Balance	3,908.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	269,079.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	227,909.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	45,078.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2022 Value	2023 Value
	5300 Operating Transfers from Other Funds	302,599.00	1,280,649.88
329	MDA BTW GTF ELEM & HS		
	5700 Resources Transferred from Other School Districts or Cooperatives	493,721.40	2,133,283.00
433	MDA-Belt		
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	20,000.00
717	CSCT SERVICES		
	1960 Services Provided Other Local Governmental Units	892,517.03	2,078,042.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,688,837.43	5,511,975.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	60.00	0.00
			2XX Personal Services - Employee Benefits	0.23	0.00
			6XX Supplies and Materials	152,599.99	0.00
		25XX	Support Services - Business		
			6XX Supplies and Materials	2,183.37	0.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	2,745.17	0.00
			6XX Supplies and Materials	2,372.29	0.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	28,351.53	0.00
	329	State - Miscellaneous Grants			
		1XXX	Instruction		
			6XX Supplies and Materials	422.95	0.00
329	MDA BTW GTF ELEM & HS				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			7XX Property and Equipment Acquisition	0.00	8,560.00
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	3,614.00
			4XX Purchased Property Services	0.00	2,909.00
			6XX Supplies and Materials	0.00	1,113.35
			7XX Property and Equipment Acquisition	0.00	58,754.36



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object		2022 Value	2023 Value
433	MDA-Belt					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	0.00	3,022.67
717	CSCT SERVICES					
	1XX	Regular Education Programs - Elementary/Secondary				
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services	0.00	2,133,911.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					188,735.53	2,211,885.30

Schedule Of Changes Worksheet					Fund Code 82	
Beginning Fund Balance					6,910,821.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,511,975.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,211,885.30	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,210,912.01	(5)



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Detail Expenditure

Fund	Account	Description	2022 Value	2023 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	2,770,447.81	3,471,746.79
XX	456 1XXX 112	Certified Teacher Staff Salaries	359,441.95	356,179.53
XX	457 1XXX 112	Certified Teacher Staff Salaries	48,512.00	40,316.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	28,416,334.44	30,256,321.11
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	202,505.45	3,852.19
XX	XXX 26XX 41X	Energy Utility Services	881,811.36	992,524.37
XX	XXX 4XXX 725	Major Construction Services	1,110,130.12	1,504,431.39
XX	XXX XXXX 455	Technology Repairs and Rental	50.40	178.85
XX	XXX XXXX 682	Technology Supplies	2,613.95	68,797.06
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	28,351.53	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	70.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,121,416.85
b. Related Services Block Grant Entitlement	373,781.10
c. Total Entitlements Subject to Reversion	1,495,197.95

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)]	1,988,613.27
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	7,476,065.93
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2025 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	957,788.21	2,536,598.72	0.00	0.00	50,000.00
280	1XXX	2XX	101,941.72	232,776.74	0.00	0.00	0.00
280	1XXX	3XX	84,200.64	7,811.15	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	2,695,183.57	27,167.14	0.00	0.00	137,241.56
280	21XX	2XX	244,056.71	6,444.62	0.00	0.00	12,758.44
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	109,571.06	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	198,161.28	0.00	0.00	0.00
280	24XX	2XX	0.00	28,402.77	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	45,961.60	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			4,192,741.91	3,083,324.02	0.00	0.00	200,000.00

7,476,065.93

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. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY23 in TEAMS.



Trustees' Financial Summary

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1,098,430.00	0.00	0.00	0.00	1,098,430.00
Buildings	73,831,301.53	0.00	5,848,474.81	0.00	79,679,776.34
Machinery and Equipment	5,288,213.94	0.00	771,254.49	0.00	6,059,468.43
Totals at Historical Cost	80,217,945.47	0.00	6,619,729.30	0.00	86,837,674.77
Depreciation					
Building Accum	24,919,584.90	0.00	2,477,245.77	0.00	27,396,830.67
Machinery and Equipment Accum	3,131,903.95	0.00	392,987.44	0.00	3,524,891.39
Total Accumulated Depreciation	28,051,488.85	0.00	2,870,233.21	0.00	30,921,722.06
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	52,166,456.62	0.00	3,749,496.09	0.00	55,915,952.71

* 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.

*** Has comments.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2022	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2023) [a+b-c-d]	(f) Current Portion Due FY2024	(g) Long-Term Portion Due FY2025
Governmental Activities *							
Compensated Absences	6,378,673.85	0.00	0.00	788,396.86	5,590,276.99	0.00	5,590,276.99
Other	1,939,175.99	0.00	617,521.92	0.00	1,321,654.07	0.00	1,321,654.07
Total Governmental Activity							
Non-bond Long-Term Liabilities	8,317,849.84	0.00	617,521.92	788,396.86	6,911,931.06	0.00	6,911,931.06
Bond(s)							
02/21/2017	29,040,000.00	0.00	1,395,000.00	0.00	27,645,000.00	1,460,000.00	26,185,000.00
03/29/2018	9,720,000.00	0.00	440,000.00	0.00	9,280,000.00	450,000.00	8,830,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	38,760,000.00	0.00	1,835,000.00	0.00	36,925,000.00	1,910,000.00	35,015,000.00

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

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



Trustees' Financial Summary

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Net Pension Liability FY2023

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	6,467,400.79	2,144,883.06	0.00	8,612,283.85
Net Pension - TRS	45,794,944.88	8,558,397.02	0.00	54,353,341.90



Trustees' Financial Summary

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Due Date:

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 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: Brian Patrick **Phone #:** (406) 268-6051

(Signature)

(Date)

Chair, Board of Trustees: Gordon Johnson

(Signature)

(Date)

County Superintendent Diane Heikkila

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY23 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, 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, 13, 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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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	HS BOND	LOCAL		
005	MISC PROGRAMS	LOCAL		
124	INTERNAL LOCAL	LOCAL		
213	PERKINS	FEDERAL	0070099812023	84.048A
215	Title I, Part D, Neglected & Delinquent	FEDERAL	0070099422023	84.010A
216	JMG-PARIS	STATE		
217	VOC Resources	STATE		
225	Teacher Recruitment	LOCAL		
227	Rural Perkins	FEDERAL		
368	JMG-PARIS	STATE		
369	VOC Resources	STATE		
378	Innovative Educational Tax Credit	LOCAL		
525	INDIRECT	LOCAL		
531	SPECIFIC PURPOSE	LOCAL		
555	SWIMMING POOL	LOCAL		
556	HS REV ENHANCEMENT	LOCAL		
559	HS STATE VO ED	STATE		
618	JMG-PARIS	STATE		
619	Voc Resources	STATE		
771	Governors Care Act	STATE		
776	TRANSFORMATIONAL LEARNING	STATE		
777	MT ADVANCED OPPORTUNITY AID	STATE		



Trustees' Financial Summary

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,265,282.35	423,581.92	24,657.91	
02	Taxes Receivable - Real and Personal (120-149)	183,813.98	31,590.85	187.18	
03	Taxes Receivable - Protested (150-159)	634.81	114.99	0.69	
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	3,449,731.14	455,287.76	24,845.78	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	634,522.59			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	634,522.59			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	184,448.79	31,705.84	187.87	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	8,591.07			
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,622,168.69	423,581.92	24,657.91	
52	TOTAL FUND BALANCE/EQUITY	2,630,759.76	423,581.92	24,657.91	
53	TOTAL LIABILITIES AND FUND BALANCE	3,449,731.14	455,287.76	24,845.78	



Trustees' Financial Summary

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,322,813.57	3,425,584.83	405,988.87
02	Taxes Receivable - Real and Personal (120-149)	22,237.98			6,409.71
03	Taxes Receivable - Protested (150-159)	79.87			22.31
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	22,317.85	2,322,813.57	3,425,584.83	412,420.89
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	22,317.85			6,432.02
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			618.03	
48	Fund Balance for Budget		2,322,813.57	3,424,966.80	405,988.87
52	TOTAL FUND BALANCE/EQUITY		2,322,813.57	3,425,584.83	405,988.87
53	TOTAL LIABILITIES AND FUND BALANCE	22,317.85	2,322,813.57	3,425,584.83	412,420.89



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	173,746.90		4,161.49	209,811.33
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)	71,750.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	245,496.90		4,161.49	209,811.33
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	245,496.90		4,161.49	209,811.33
52	TOTAL FUND BALANCE/EQUITY	245,496.90		4,161.49	209,811.33
53	TOTAL LIABILITIES AND FUND BALANCE	245,496.90		4,161.49	209,811.33



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			402,896.23	
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			402,896.23	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			402,896.23	
52	TOTAL FUND BALANCE/EQUITY			402,896.23	
53	TOTAL LIABILITIES AND FUND BALANCE			402,896.23	



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	75,845.89	349,480.93		85,005.74
02	Taxes Receivable - Real and Personal (120-149)	1,949.81			100,218.82
03	Taxes Receivable - Protested (150-159)	6.74			354.99
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	77,802.44	349,480.93		185,579.55
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,956.55			100,573.81
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	75,845.89	349,480.93		85,005.74
52	TOTAL FUND BALANCE/EQUITY	75,845.89	349,480.93		85,005.74
53	TOTAL LIABILITIES AND FUND BALANCE	77,802.44	349,480.93		185,579.55



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	186,816.75	734,396.10		
02	Taxes Receivable - Real and Personal (120-149)		4,622.38		
03	Taxes Receivable - Protested (150-159)		15.84		
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	186,816.75	739,034.32		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		4,638.22		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	186,816.75	734,396.10		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	186,816.75	734,396.10		
53	TOTAL LIABILITIES AND FUND BALANCE	186,816.75	739,034.32		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,076,169.04	
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			3,076,169.04	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			1,100,000.00	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			1,100,000.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,976,169.04	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			1,976,169.04	
53	TOTAL LIABILITIES AND FUND BALANCE			3,076,169.04	



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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	389,545.61		1,682,128.90	32,167.84
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	389,545.61		1,682,128.90	32,167.84
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	389,545.61		1,682,128.90	32,167.84
52	TOTAL FUND BALANCE/EQUITY	389,545.61		1,682,128.90	32,167.84
53	TOTAL LIABILITIES AND FUND BALANCE	389,545.61		1,682,128.90	32,167.84



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Balance Sheet

		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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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Balance Sheet

	Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(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				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 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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Balance Sheet

		Custodial Fund - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2022 Value	2023 Value
1110	District Tax Levy	6,935,688.43	0.00
1111	District Levy - Real Property	0.00	6,977,224.03
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	640.37	0.00
1310	Individual Tuition	32,848.95	28,395.04
1320	Tuition from School Districts Within State	0.00	11,150.69
1510	Interest Earnings	511.59	13,431.91
1981	Summer School Fees	9,879.89	10,151.89
3110	Direct State Aid	9,978,932.60	10,695,393.14
3111	Quality Educator	753,226.82	776,755.84
3112	At Risk Student	73,331.19	73,195.67
3113	Indian Education For All	68,962.60	73,844.16
3114	American Indian Achievement Gap	93,214.00	100,989.00
3115	State Special Education Allowable Cost Payment to Districts	633,726.80	644,835.88
3116	Data For Achievement	66,015.74	70,703.88
3120	State - Guaranteed Tax Base Aid	5,377,753.98	6,087,069.90
6100	Material Prior Period Revenue Adjustments	27,340.54	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24,052,073.50	25,563,141.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	8,978,841.11	9,130,243.35
		2XX	Personal Services - Employee Benefits	1,146,578.10	1,148,414.29
		3XX	Purchased Professional and Technical Services	36,502.14	86,179.67
		4XX	Purchased Property Services	18,127.88	25,979.08
		5XX	Other Purchased Services	18,534.37	117,204.29
		6XX	Supplies and Materials	485,276.04	473,727.71
		7XX	Property and Equipment Acquisition	26,815.97	61,293.07
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	681,746.09	419,137.15
		2XX	Personal Services - Employee Benefits	54,917.43	55,477.63
		3XX	Purchased Professional and Technical Services	629,784.45	223,218.55
		5XX	Other Purchased Services	0.00	400.00
		6XX	Supplies and Materials	2,005.78	2,752.71
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries	145,158.14	150,812.59
		2XX	Personal Services - Employee Benefits	5,781.13	6,094.81



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2022 Value	2023 Value
			3XX Purchased Professional and Technical Services	18,512.50	0.00
			5XX Other Purchased Services	18,857.93	21,105.62
			6XX Supplies and Materials	166,241.12	232,854.90
			810 Dues and Fees	60.00	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	167,338.18	176,149.20
			2XX Personal Services - Employee Benefits	21,942.45	23,050.03
			3XX Purchased Professional and Technical Services	6,000.00	55.00
			5XX Other Purchased Services	0.00	951.07
			6XX Supplies and Materials	21,278.54	57,572.38
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	271,897.71	285,864.92
			2XX Personal Services - Employee Benefits	29,086.18	28,431.91
			3XX Purchased Professional and Technical Services	74,030.65	68,654.66
			5XX Other Purchased Services	381,884.80	418,642.66
			6XX Supplies and Materials	4,669.75	7,109.00
			810 Dues and Fees	13,293.55	10,339.97
			8XX Other Expenditures	249.01	850.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	1,505,612.76	1,421,022.55
			2XX Personal Services - Employee Benefits	178,808.75	137,025.25
			6XX Supplies and Materials	8,589.25	6,858.16
		25XX Support Services - Business			
			1XX Personal Services - Salaries	625,768.33	645,240.48
			2XX Personal Services - Employee Benefits	103,449.13	100,188.36
			3XX Purchased Professional and Technical Services	38,295.02	40,320.35
			4XX Purchased Property Services	2,079.02	3,278.31
			5XX Other Purchased Services	5,501.77	7,978.28
			6XX Supplies and Materials	162,294.49	163,464.46
			7XX Property and Equipment Acquisition	13,992.37	0.00
			810 Dues and Fees	1,090.57	1,510.33
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	1,530,046.15	1,712,305.14
			2XX Personal Services - Employee Benefits	478,379.20	291,056.54
			3XX Purchased Professional and Technical Services	47,791.79	67,183.19
			4XX Purchased Property Services	978,679.69	989,325.62
			5XX Other Purchased Services	59,369.87	58,540.94
			6XX Supplies and Materials	627,883.84	325,284.10
			7XX Property and Equipment Acquisition	26,559.37	98,245.60
			8XX Other Expenditures	38,197.21	53,701.65
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	153,187.62	148,223.44



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2022 Value	2023 Value
			850 Interest on Debt	43,407.82	33,950.18
			860 Agent Fees/Issuance Costs	0.00	2,597.50
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	807,866.32	727,957.32
			2XX Personal Services - Employee Benefits	84,995.54	80,647.50
		21XX Support Services - Students			
			1XX Personal Services - Salaries	209,795.96	533,975.80
			2XX Personal Services - Employee Benefits	28,282.51	43,935.63
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	57,060.38	64,109.87
			2XX Personal Services - Employee Benefits	8,938.16	9,390.60
	316 Data For Achievement				
		25XX Support Services - Business			
			6XX Supplies and Materials	72,157.12	71,878.61
	365 Indian Education for All				
		1XXX Instruction			
			1XX Personal Services - Salaries	35,573.27	38,456.25
			2XX Personal Services - Employee Benefits	4,854.51	5,110.86
			6XX Supplies and Materials	11,578.28	2,377.24
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	1,963.80	0.00
			2XX Personal Services - Employee Benefits	9.78	0.00
			3XX Purchased Professional and Technical Services	1,050.00	0.00
			5XX Other Purchased Services	2,273.96	1,230.22
			6XX Supplies and Materials	4,203.97	2,857.77
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	920,846.81	806,777.14
			2XX Personal Services - Employee Benefits	94,167.43	66,585.90
			4XX Purchased Property Services	0.00	437.52
			6XX Supplies and Materials	2,821.08	1,468.36
	413 Title VI, Part A, Indian Education				
		1XXX Instruction			
			6XX Supplies and Materials	2,405.86	3,135.16
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	186,535.94	195,408.08
			2XX Personal Services - Employee Benefits	689.87	792.88
			5XX Other Purchased Services	92,580.28	111,834.87



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	521,765.32	534,748.43	
			2XX Personal Services - Employee Benefits	4,438.53	7,206.80	
			3XX Purchased Professional and Technical Services	2,450.00	16,793.64	
			4XX Purchased Property Services	8,853.00	6,800.00	
			5XX Other Purchased Services	390,375.30	367,106.36	
			6XX Supplies and Materials	11,381.11	28,997.07	
			810 Dues and Fees	14,630.00	14,630.00	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	41,420.33	178,000.00	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	488,757.00	2,133,283.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,169,116.44	25,595,800.03	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					2,679,907.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25,563,141.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,595,800.03	(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	8,591.07	Less Last Year	25,079.61	(4b)	-16,488.54	
					-16,488.54	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,630,759.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2022 Value	2023 Value
1111	District Levy - Real Property	1,129,654.96	1,255,697.09
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	39.54	0.00
1510	Interest Earnings	10.24	451.56
2220	County On-Schedule Transportation Reimbursement	99,209.77	106,029.77
3210	State - On-Schedule Transportation Reimbursement	99,209.78	100,032.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,328,124.29	1,462,211.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2022 Value	2023 Value
1XX Regular Education Programs - Elementary/Secondary					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	29,483.66	31,287.81
			2XX Personal Services - Employee Benefits	6,026.80	6,499.25
			3XX Purchased Professional and Technical Services	0.00	2,159.00
			5XX Other Purchased Services	731,410.55	817,590.14
			6XX Supplies and Materials	48,333.37	68,584.49
280 Special Education - Local and State					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	11,556.30	11,319.71
			2XX Personal Services - Employee Benefits	54.74	57.82
			5XX Other Purchased Services	337,872.41	343,261.55
			6XX Supplies and Materials	22,807.29	24,667.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,187,545.12	1,305,427.69

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	266,798.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,462,211.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,305,427.69	(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)	423,581.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	7,303.20	7,532.63
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,303.68	7,532.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2022 Value	2023 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						17,125.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,532.63 (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)	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)						24,657.91 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	1,433,207.51	885,092.00
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	36.88	0.00
	1900 Other Revenue from Local Sources	5,239.04	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,438,483.43	885,092.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2022 Value	2023 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	863,925.47	313,475.02
			2XX Personal Services - Employee Benefits	32,181.38	65,755.43
			3XX Purchased Professional and Technical Services	501,991.77	33,684.68
			6XX Supplies and Materials	376.70	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	39,729.60	383,613.30
			2XX Personal Services - Employee Benefits	278.51	88,563.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,438,483.43	885,092.00

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					885,092.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					885,092.00 (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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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	164.90	2,980.53
	2240 County Retirement Distribution	3,126,018.91	3,305,918.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,126,183.81	3,308,899.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		1,803,118.05	1,599,812.95
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		214,513.78	100,046.14
	221X Improvement of Instruction Services				
		2XX Personal Services - Employee Benefits		24,686.23	25,452.02
	222X Educational Media Services				
		2XX Personal Services - Employee Benefits		26,988.06	28,614.95
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		46,385.90	48,781.89
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		248,581.93	245,307.80
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits		100,457.75	104,401.01
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		245,107.52	279,735.68
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		2,729.91	4,993.47
	4XXX Facilities Acquisition and Construction Services				
		2XX Personal Services - Employee Benefits		6,304.14	3,230.29
	271 State and Federal Aggregate of Reimbursements/Indirect Costs				
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		12,665.72	10,257.12
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		186,881.16	157,963.77
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		64,768.22	153,489.20
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		9,568.54	10,807.93



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2022 Value	2023 Value	
	27XX	Student Transportation Services				
		2XX	Personal Services - Employee Benefits	1,914.90	1,885.38	
365	Indian Education for All					
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	6,011.02	6,502.66	
	221X	Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	327.42	0.00	
390	State Career & Technical Education Entitlement - Undistributed					
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	156,661.34	139,235.56	
610	Adult Continuing Education Programs					
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	20,303.78	19,885.88	
710	School Sponsored Extracurricular Activities					
	34XX	Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	29,456.09	31,552.41	
720	School Sponsored Athletics					
	35XX	Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	86,478.13	90,553.45	
8XX	Community Services Programs					
	33XX	Community Services				
		2XX	Personal Services - Employee Benefits	9,029.95	11,673.53	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,302,939.54	3,074,183.09	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					2,088,097.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,308,899.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,074,183.09	(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)					2,322,813.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2023 Value
124 INTERNAL LOCAL		
1920	Contributions/Donations from Private Sources	291,407.33
213 PERKINS		
4510	Carl Perkins (Federal Career & Technical Education) - Basic Grant	266,042.00
215 Title I, Part D, Neglected & Delinquent		
4270	Title I, Part D, Neglected, Delinquent & At-Risk Youth	147,506.00
216 JMG-PARIS		
3290	State - Other State Grants	11,367.45
217 VOC Resources		
4740	Pre-Employment Transition Services (DPHHS)	91,750.00
227 Rural Perkins		
4510	Carl Perkins (Federal Career & Technical Education) - Basic Grant	5,000.00
378 Innovative Educational Tax Credit		
1925	Innovative Education Payment	52,100.00
525 INDIRECT		
1510	Interest Earnings	1,793.13
1530	Net Increase (Decrease) in the Fair Value of Investments	-1,455.60
4930	Federal Indirect Cost Recoveries/Aggregate of Reimbursements	397,625.65
531 SPECIFIC PURPOSE		
1920	Contributions/Donations from Private Sources	480,891.94
1945	Fees - Users/Resale of Supplies	41,630.00
4700	Federal Miscellaneous Grants from other State Agencies	76,337.66
4740	Pre-Employment Transition Services (DPHHS)	60,750.00
555 SWIMMING POOL		
1510	Interest Earnings	51.97
1910	Rentals	53,356.10
556 HS REV ENHANCEMENT		
1510	Interest Earnings	5,566.95
1530	Net Increase (Decrease) in the Fair Value of Investments	-6,598.72
1920	Contributions/Donations from Private Sources	19,326.32
559 HS STATE VO ED		
3900	State - Career & Technical Education	86,803.00
618 JMG-PARIS		
3290	State - Other State Grants	9,735.69
619 Voc Resources		
4740	Pre-Employment Transition Services (DPHHS)	91,750.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,182,736.87



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
124	INTERNAL LOCAL				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		90,580.52
			2XX Personal Services - Employee Benefits		23,780.48
			5XX Other Purchased Services		6,285.26
			6XX Supplies and Materials		33,562.07
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries		673.47
			2XX Personal Services - Employee Benefits		2.72
	390 State Career & Technical Education Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries		15,262.13
			2XX Personal Services - Employee Benefits		61.76
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries		26,010.93
			2XX Personal Services - Employee Benefits		145.69
			5XX Other Purchased Services		175.00
			6XX Supplies and Materials		9,588.31
			124 Subtotal		206,128.34
213	PERKINS				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
	1XXX Instruction				
			1XX Personal Services - Salaries		51,783.00
			2XX Personal Services - Employee Benefits		13,047.00
			3XX Purchased Professional and Technical Services		1,850.00
			5XX Other Purchased Services		14,028.34
			6XX Supplies and Materials		40,885.00
			7XX Property and Equipment Acquisition		37,619.00
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		97,928.66
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		8,901.00
			213 Subtotal		266,042.00
215	Title I, Part D, Neglected & Delinquent				
	427 Title I, Part D, Neglected, Delinquent & At-Risk Youth				
	1XXX Instruction				
			1XX Personal Services - Salaries		18,105.27
			2XX Personal Services - Employee Benefits		3,209.09
			3XX Purchased Professional and Technical Services		6,391.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
			6XX Supplies and Materials		5,505.89
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries			79,326.73
		2XX Personal Services - Employee Benefits			29,968.02
		62XX Resources Transferred to Other School Districts or Cooperatives			
		940 Indirect Costs			5,000.00
		215 Subtotal			147,506.00
216	JMG-PARIS				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
		5XX Other Purchased Services			1,477.95
		6XX Supplies and Materials			9,889.50
		216 Subtotal			11,367.45
217	VOC Resources				
	474 Pre-Employment Transition Services (DPHHS)				
	1XXX Instruction				
		1XX Personal Services - Salaries			91,750.00
		217 Subtotal			91,750.00
227	Rural Perkins				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
	1XXX Instruction				
		1XX Personal Services - Salaries			500.00
		2XX Personal Services - Employee Benefits			14.51
	221X Improvement of Instruction Services				
		5XX Other Purchased Services			4,485.49
		227 Subtotal			5,000.00
368	JMG-PARIS				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
		6XX Supplies and Materials			8,367.45
		368 Subtotal			8,367.45
369	VOC Resources				
	474 Pre-Employment Transition Services (DPHHS)				
	1XXX Instruction				
		1XX Personal Services - Salaries			57,900.00
		369 Subtotal			57,900.00
525	INDIRECT				
	271 State and Federal Aggregate of Reimbursements/Indirect Costs				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries			64,123.33
		2XX Personal Services - Employee Benefits			11,889.53



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2022 Value	2023 Value
			3XX Purchased Professional and Technical Services		3,177.55
			6XX Supplies and Materials		6,017.66
			810 Dues and Fees		675.00
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services		8,540.69
			6XX Supplies and Materials		14,339.72
			525 Subtotal		108,763.48

531 SPECIFIC PURPOSE

1XX Regular Education Programs - Elementary/Secondary

1XXX Instruction

1XX Personal Services - Salaries	109,092.04
2XX Personal Services - Employee Benefits	23,250.45
3XX Purchased Professional and Technical Services	123.00
5XX Other Purchased Services	7,180.00
6XX Supplies and Materials	215,348.83
7XX Property and Equipment Acquisition	60,652.79

21XX Support Services - Students

6XX Supplies and Materials	193.66
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23XX Support Services - General Administration

6XX Supplies and Materials	727.95
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4XXX Facilities Acquisition and Construction Services

1XX Personal Services - Salaries	18,936.00
2XX Personal Services - Employee Benefits	1,724.32

531 Subtotal 437,229.04

555 SWIMMING POOL

8XX Community Services Programs

33XX Community Services

1XX Personal Services - Salaries	83,132.39
2XX Personal Services - Employee Benefits	1,832.30
6XX Supplies and Materials	5,218.45

555 Subtotal 90,183.14

556 HS REV ENHANCEMENT

1XX Regular Education Programs - Elementary/Secondary

23XX Support Services - General Administration

3XX Purchased Professional and Technical Services	7,500.00
5XX Other Purchased Services	1,295.00
810 Dues and Fees	4,000.00

720 School Sponsored Athletics

35XX Extracurricular - Athletics

6XX Supplies and Materials	6,885.00
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2022 Value	2023 Value
			7XX Property and Equipment Acquisition		3,344.00
			556 Subtotal		23,024.00
559 HS STATE VO ED					
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		1,350.00
			5XX Other Purchased Services		2,786.57
			6XX Supplies and Materials		51,563.05
			559 Subtotal		55,699.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,508,960.52

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance				2,751,859.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,182,736.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,508,960.52	(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	618.03	Less Last Year	669.38	(4b)	-51.35
				-51.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				3,425,584.83	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
124 INTERNAL LOCAL	291,407.33	206,128.34	85,278.99
213 PERKINS	266,042.00	266,042.00	0.00
215 Title I, Part D, Neglected & Delinquent	147,506.00	147,506.00	0.00
216 JMG-PARIS	11,367.45	11,367.45	0.00
217 VOC Resources	91,750.00	91,750.00	0.00
227 Rural Perkins	5,000.00	5,000.00	0.00
368 JMG-PARIS	0.00	8,367.45	-8,367.45
369 VOC Resources	0.00	57,900.00	-57,900.00
378 Innovative Educational Tax Credit	52,100.00	0.00	52,100.00
525 INDIRECT	397,963.18	108,763.48	289,199.70
531 SPECIFIC PURPOSE	659,609.60	437,229.04	222,380.56
555 SWIMMING POOL	53,408.07	90,183.14	-36,775.07
556 HS REV ENHANCEMENT	18,294.55	23,024.00	-4,729.45
559 HS STATE VO ED	86,803.00	55,699.62	31,103.38
618 JMG-PARIS	9,735.69	0.00	9,735.69



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
619 Voc Resources	91,750.00	0.00	91,750.00
Total	2,182,736.87	1,508,960.52	673,776.35



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	327,037.73	248,294.52
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	18.50	0.00
	1510 Interest Earnings	21.74	526.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		327,077.97	248,820.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2022 Value	2023 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	119,066.99	117,339.78
			2XX	Personal Services - Employee Benefits	3,052.99	6,403.02
			3XX	Purchased Professional and Technical Services	6,794.13	434.70
			5XX	Other Purchased Services	432.60	657.56
			6XX	Supplies and Materials	99,300.93	73,266.41
			810	Dues and Fees	7,260.95	3,344.75
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	6,349.09	3,704.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				242,257.68	205,150.71	

Schedule Of Changes Worksheet				Fund Code 17
Beginning Fund Balance				362,318.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				248,820.99 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				205,150.71 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				405,988.87 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2022 Value	2023 Value
	1311 Driver's Education Fees	84,326.52	75,466.23
	1510 Interest Earnings	3,282.16	3,172.75
	1530 Net Increase (Decrease) in the Fair Value of Investments	-13,745.81	-3,881.60
	1982 Summer Session - Driver's Education Fees	12,218.29	9,684.46
	3260 State - Driver's Education Reimbursement	109,189.11	71,730.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		195,270.27	156,171.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		134,926.84	164,566.20
		2XX Personal Services - Employee Benefits		501.17	672.89
		4XX Purchased Property Services		8,371.07	13,340.17
		5XX Other Purchased Services		4,572.01	2,922.62
		6XX Supplies and Materials		14,010.67	13,710.25
		7XX Property and Equipment Acquisition		35,504.50	15,703.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				197,886.26	210,915.80

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	300,240.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	156,171.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	210,915.80	(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)	245,496.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2022 Value	2023 Value	
	1510 Interest Earnings	1.09	23.86	
	1910 Rentals	19,867.50	26,917.50	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,868.59	26,941.36	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		0.00	168.75
		2XX Personal Services - Employee Benefits		0.00	0.68
		4XX Purchased Property Services		15,858.20	0.00
		6XX Supplies and Materials		4,676.80	31,650.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				20,535.00	31,819.43

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					9,039.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,941.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					31,819.43 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,161.49 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	1,645.79	1,511.56
	1530 Net Increase (Decrease) in the Fair Value of Investments	-6,872.91	6,575.56
	5300 Operating Transfers from Other Funds	41,420.33	178,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		36,193.21	186,087.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		7,950.77	76,563.14
		2XX Personal Services - Employee Benefits		29.35	1,501.95
	21XX Support Services - Students				
		1XX Personal Services - Salaries		139,504.56	0.00
		2XX Personal Services - Employee Benefits		5,786.24	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				153,270.92	78,065.09

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					101,789.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					186,087.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					78,065.09 (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)					209,811.33 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	6,153.90	5,992.22
	1530 Net Increase (Decrease) in the Fair Value of Investments	-25,773.39	-7,278.00
	4820 Federal Impact Aid, Title VII (Section 7003)	44,532.00	90,651.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24,912.51	89,365.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	2,580.00
	23XX Support Services - General Administration				
		5XX Other Purchased Services		619.19	0.00
		810 Dues and Fees		658.68	825.85
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		1,485.00	0.00
		6XX Supplies and Materials		20,900.00	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		36,949.00	58,950.73
		2XX Personal Services - Employee Benefits		8,030.00	4,892.27
	21XX Support Services - Students				
		1XX Personal Services - Salaries		0.00	11,157.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				68,641.87	78,405.85

Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance	391,936.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	89,365.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,405.85	(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)	402,896.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	75,916.61	74,058.00
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	6.65	0.00
	1510 Interest Earnings	5.39	48.90
	1900 Other Revenue from Local Sources	40,366.49	0.00
	3281 State - Technology Aid	15,039.17	20,637.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		131,334.31	94,744.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	25,364.57	0.00
			6XX Supplies and Materials	109,847.95	65,369.75
			7XX Property and Equipment Acquisition	95,083.35	24,296.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				230,295.87	89,666.66

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	129,254.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94,744.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	89,666.66	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 58,486.18 (4b)	-58,486.18	
	-58,486.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	75,845.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	40.76	626.95
	1900 Other Revenue from Local Sources	180.00	0.00
	3760 State - Transformational Learning Aid	108,387.50	110,012.50
	3770 State - Advanced Opportunity Aid	145,315.96	150,645.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		253,924.22	261,284.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2022 Value	2023 Value
776	TRANSFORMATIONAL LEARNING				
	376	State - Transformational Learning Aid			
		1XXX Instruction			
			1XX Personal Services - Salaries	22,177.88	31,985.23
			2XX Personal Services - Employee Benefits	81.14	129.38
			3XX Purchased Professional and Technical Services	44,861.20	17,699.00
			6XX Supplies and Materials	28,974.00	52,657.97
777	MT ADVANCED OPPORTUNITY AID				
	377	State - Advanced Opportunity Aid			
		1XXX Instruction			
			5XX Other Purchased Services	36,936.80	2,569.41
			6XX Supplies and Materials	155,079.45	754.59
			7XX Property and Equipment Acquisition	21,899.21	0.00
			8XX Other Expenditures	0.00	105,252.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				310,009.68	211,048.43

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	309,312.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	261,284.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	211,048.43	(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	10,067.99	(4b)
	-10,067.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	349,480.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	3,790,169.67	3,889,414.80
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	384.88	0.00
	1510 Interest Earnings	0.00	1,101.59
	1900 Other Revenue from Local Sources	70.98	0.00
	3120 State - Guaranteed Tax Base Aid	232,993.22	126,376.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,023,618.75	4,016,893.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	1,965,000.00	2,055,000.00
			850 Interest on Debt	2,179,431.26	2,089,281.26
			860 Agent Fees/Issuance Costs	0.00	800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,144,431.26	4,145,081.26

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	213,193.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,016,893.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,145,081.26	(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)	85,005.74	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	2,244.45	2,556.20
	1530 Net Increase (Decrease) in the Fair Value of Investments	-8,934.78	-2,523.04
	1900 Other Revenue from Local Sources	1,823.91	1,642.03
	5200 Sale or Compensation for Loss of Assets	50.00	24,423.02

002 HS BOND

	1530 Net Increase (Decrease) in the Fair Value of Investments	-230,376.77	0.00
	5200 Sale or Compensation for Loss of Assets	143,062.89	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	-92,130.30	26,098.21
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	9,416.85
			7XX Property and Equipment Acquisition	282,056.43	190,928.58

002 HS BOND

1XX Regular Education Programs - Elementary/Secondary

25XX Support Services - Business

	3XX Purchased Professional and Technical Services	759.00	0.00
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26XX Operation and Maintenance of Plant Services

	3XX Purchased Professional and Technical Services	69,411.00	0.00
	4XX Purchased Property Services	81,750.72	0.00
	6XX Supplies and Materials	21,600.00	0.00
	7XX Property and Equipment Acquisition	918,975.03	675,075.32

4XXX Facilities Acquisition and Construction Services

	3XX Purchased Professional and Technical Services	652.50	0.00
	7XX Property and Equipment Acquisition	0.00	325,542.48

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,375,204.68	1,200,963.23
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Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					1,361,681.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,098.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,200,963.23	(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)					186,816.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	183,976.31	174,208.92
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	17.54	0.00
	1510 Interest Earnings	49.25	855.18
	3283 State - School Major Maintenance Aid (SMMA)	129,252.94	173,721.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		313,296.04	348,785.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		8,300.00	12,560.00
		7XX Property and Equipment Acquisition		95,025.00	434,187.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				103,325.00	446,747.72

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	832,358.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	348,785.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	446,747.72	(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)	734,396.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 78
PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	100.34	3,184.57
	1970 Services Provided Other Funds	11,468,817.32	10,992,148.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,468,917.66	10,995,332.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 78	
PRC	Program	Function	Object	2022 Value	2023 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			1XX	Personal Services - Salaries	30,000.00	30,000.00
			2XX	Personal Services - Employee Benefits	3,428.74	3,389.85
			3XX	Purchased Professional and Technical Services	11,373,248.87	10,377,837.94
			6XX	Supplies and Materials	0.00	752.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,406,677.61	10,411,980.69	

Schedule Of Changes Worksheet			Fund Code 78
Beginning Fund Balance			1,392,817.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			10,995,332.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			10,411,980.69 (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)			1,976,169.04 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	7,133.04	6,600.28
	1530 Net Increase (Decrease) in the Fair Value of Investments	-29,897.13	-5,461.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		-22,764.09	1,138.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object	2022 Value	2023 Value	
	8XX	Community Services Programs				
		33XX	Community Services			
			870	Student Scholarships	8,812.50	19,731.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					8,812.50	19,731.38

Schedule Of Changes Worksheet						Fund Code 81
Beginning Fund Balance						408,138.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,138.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,731.38 (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)						389,545.61 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	16,397.36	15,781.96
	1530 Net Increase (Decrease) in the Fair Value of Investments	-68,729.05	-19,408.00
	1900 Other Revenue from Local Sources	2,363,930.06	2,625,138.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,311,598.37	2,621,512.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2022 Value	2023 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	2,086,608.30	2,619,988.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,086,608.30	2,619,988.16

Schedule Of Changes Worksheet					Fund Code 84
Beginning Fund Balance					1,680,604.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,621,512.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,619,988.16 (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)					1,682,128.90 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	2.91	46.25
	1920 Contributions/Donations from Private Sources	8,000.00	8,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,002.91	8,046.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2022 Value	2023 Value
	8XX	Community Services Programs			
		33XX	Community Services		
			870 Student Scholarships	16,520.00	12,520.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,520.00	12,520.00

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	36,641.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,046.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,520.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,167.84	(5)



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Detail Expenditure

Fund	Account	Description	2022 Value	2023 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	1,593,142.08	1,100,383.07
XX	39X 1XXX 112	Certified Teacher Staff Salaries	920,846.81	806,777.14
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	500.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	11,086,209.90	10,943,612.72
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,654.18	11,708.48
XX	XXX 26XX 41X	Energy Utility Services	553,841.77	655,439.31
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	59.99	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	56,843.18	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	1,050.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	483,634.84
b. Related Services Block Grant Entitlement	161,201.04
c. Total Entitlements Subject to Reversion	644,835.88

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)]	857,631.72
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,420,108.72
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2025 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	727,957.32	313,475.02	0.00	0.00	58,950.73
280	1XXX	2XX	80,647.50	65,755.43	0.00	0.00	4,892.27
280	1XXX	3XX	0.00	33,684.68	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	533,975.80	383,613.30	0.00	0.00	11,157.00
280	21XX	2XX	43,935.63	88,563.57	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	64,109.87	0.00	0.00	0.00	0.00
280	24XX	2XX	9,390.60	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			1,460,016.72	885,092.00	0.00	0.00	75,000.00

2,420,108.72

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. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY23 in TEAMS.



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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	479,180.36	0.00	0.00	100,179.36	379,001.00
Buildings	80,320,960.13	0.00	3,019,021.86	0.00	83,339,981.99
Machinery and Equipment	3,696,028.79	0.00	295,146.08	0.00	3,991,174.87
Totals at Historical Cost	84,496,169.28	0.00	3,314,167.94	100,179.36	87,710,157.86
Depreciation					
Building Accum	23,338,917.22	0.00	2,680,385.64	0.00	26,019,302.86
Machinery and Equipment Accum	2,593,216.63	0.00	164,673.38	0.00	2,757,890.01
Total Accumulated Depreciation	25,932,133.85	0.00	2,845,059.02	0.00	28,777,192.87
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	58,564,035.43	0.00	469,108.92	100,179.36	58,932,964.99

* 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.

*** Has comments.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2022	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2023) [a+b-c-d]	(f) Current Portion Due FY2024	(g) Long-Term Portion Due FY2025
Governmental Activities *							
Compensated Absences	2,581,393.44	0.00	0.00	63,600.78	2,517,792.66	0.00	2,517,792.66
Other	546,560.90	0.00	143,439.02	0.00	403,121.88	0.00	403,121.88
Total Governmental Activity							
Non-bond Long-Term Liabilities	3,127,954.34	0.00	143,439.02	63,600.78	2,920,914.54	0.00	2,920,914.54
Bond(s)							
02/21/2017	19,990,000.00	0.00	980,000.00	0.00	19,010,000.00	1,015,000.00	17,995,000.00
03/29/2018	25,400,000.00	0.00	1,075,000.00	0.00	24,325,000.00	1,125,000.00	23,200,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	45,390,000.00	0.00	2,055,000.00	0.00	43,335,000.00	2,140,000.00	41,195,000.00

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

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



Trustees' Financial Summary

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07 Cascade County

0099 Great Falls H S

Net Pension Liability FY2023

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	3,185,436.21	1,056,434.94	0.00	4,241,871.15
Net Pension - TRS	22,555,719.12	4,215,329.98	0.00	26,771,049.10



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

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2022 Value	2023 Value
	1111 District Levy - Real Property	3,038,167.88	3,032,237.56
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	266.45	0.00
	1510 Interest Earnings	69.38	1,155.75
	3120 State - Guaranteed Tax Base Aid	411,753.58	212,898.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,450,257.29	3,246,291.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2022 Value	2023 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	1,755,000.00	1,835,000.00
			850	Interest on Debt	1,706,543.76	1,627,393.76
			860	Agent Fees/Issuance Costs	0.00	800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,461,543.76	3,463,193.76	

Schedule Of Changes Worksheet				Fund Code 50
Beginning Fund Balance				401,052.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,246,291.40 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,463,193.76 (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
Ending Fund Balance (1 + 2 - 3 + 4)				0.00 (4)
				184,150.43 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	13,230.16	13,978.30
	1530 Net Increase (Decrease) in the Fair Value of Investments	-59,450.62	-15,526.40
	1900 Other Revenue from Local Sources	40,781.62	89,209.95
	1910 Rentals	43,127.50	0.00
	1920 Contributions/Donations from Private Sources	20,000.00	0.00
	5200 Sale or Compensation for Loss of Assets	46,816.15	846,227.59
001	ELEM BOND		
	1530 Net Increase (Decrease) in the Fair Value of Investments	-157,708.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		-53,203.63	933,889.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	6.58	0.00
			7XX Property and Equipment Acquisition	0.00	23,087.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	871,792.02
001	ELEM BOND				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services	1,541.00	0.00
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	51,955.53	0.00
			6XX Supplies and Materials	20,780.10	0.00
			7XX Property and Equipment Acquisition	2,346,340.91	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,420,624.12	894,879.02



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Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					1,163,269.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					933,889.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					894,879.02 (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)					1,202,279.99 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2022 Value	2023 Value	
	1111 District Levy - Real Property	405,313.21	447,661.69	
	1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes	31.83	0.00	
	1510 Interest Earnings	1,235.00	3,001.12	
	3283 State - School Major Maintenance Aid (SMMA)	357,178.72	378,018.18	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		763,758.76	828,680.99	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
	7XX Property and Equipment Acquisition			1,110,130.12	632,639.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,110,130.12	632,639.37

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					2,391,352.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					828,680.99 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					632,639.37 (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)					2,587,393.94 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

73 - Data Processing Internal Service Fund

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

Fund Code 73

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	0.85	0.00
	1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-34.50
	1900 Other Revenue from Local Sources	1,569.24	305.15
	1945 Fees - Users/Resale of Supplies	62,020.49	63,812.50
	1950 Services Provided Other School Districts or Coops	166,416.45	204,996.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		230,007.03	269,079.40

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

Fund Code 73

PRC	Program	Function	Object	2022 Value	2023 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
			1XX Personal Services - Salaries	79,797.10	87,617.19
			2XX Personal Services - Employee Benefits	14,605.69	14,321.81
			3XX Purchased Professional and Technical Services	93,394.25	40,006.33
			6XX Supplies and Materials	76,651.67	85,963.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				264,448.71	227,909.22

Schedule Of Changes Worksheet

Fund Code 73

Beginning Fund Balance	3,908.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	269,079.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	227,909.22	(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)	45,078.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2022 Value	2023 Value
	5300 Operating Transfers from Other Funds	302,599.00	1,280,649.88
329	MDA BTW GTF ELEM & HS		
	5700 Resources Transferred from Other School Districts or Cooperatives	493,721.40	2,133,283.00
433	MDA-Belt		
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	20,000.00
717	CSCT SERVICES		
	1960 Services Provided Other Local Governmental Units	892,517.03	2,078,042.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,688,837.43	5,511,975.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		60.00	0.00
		2XX Personal Services - Employee Benefits		0.23	0.00
		6XX Supplies and Materials		152,599.99	0.00
	25XX Support Services - Business				
		6XX Supplies and Materials		2,183.37	0.00
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		2,745.17	0.00
		6XX Supplies and Materials		2,372.29	0.00
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		28,351.53	0.00
	329 State - Miscellaneous Grants				
	1XXX Instruction				
		6XX Supplies and Materials		422.95	0.00
329	MDA BTW GTF ELEM & HS				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		7XX Property and Equipment Acquisition		0.00	8,560.00
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		0.00	3,614.00
		4XX Purchased Property Services		0.00	2,909.00
		6XX Supplies and Materials		0.00	1,113.35
		7XX Property and Equipment Acquisition		0.00	58,754.36



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object		2022 Value	2023 Value
433	MDA-Belt					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	0.00	3,022.67
717	CSCT SERVICES					
	1XX	Regular Education Programs - Elementary/Secondary				
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services	0.00	2,133,911.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					188,735.53	2,211,885.30

Schedule Of Changes Worksheet					Fund Code 82	
Beginning Fund Balance					6,910,821.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,511,975.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,211,885.30	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,210,912.01	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2022 Value	2023 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	2,770,447.81	3,471,746.79
XX	456 1XXX 112	Certified Teacher Staff Salaries	359,441.95	356,179.53
XX	457 1XXX 112	Certified Teacher Staff Salaries	48,512.00	40,316.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	28,416,334.44	30,256,321.11
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	202,505.45	3,852.19
XX	XXX 26XX 41X	Energy Utility Services	881,811.36	992,524.37
XX	XXX 4XXX 725	Major Construction Services	1,110,130.12	1,504,431.39
XX	XXX XXXX 455	Technology Repairs and Rental	50.40	178.85
XX	XXX XXXX 682	Technology Supplies	2,613.95	68,797.06
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	28,351.53	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	70.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,121,416.85
b. Related Services Block Grant Entitlement	373,781.10
c. Total Entitlements Subject to Reversion	1,495,197.95

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)]	1,988,613.27
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	7,476,065.93
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2025 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	957,788.21	2,536,598.72	0.00	0.00	50,000.00
280	1XXX	2XX	101,941.72	232,776.74	0.00	0.00	0.00
280	1XXX	3XX	84,200.64	7,811.15	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	2,695,183.57	27,167.14	0.00	0.00	137,241.56
280	21XX	2XX	244,056.71	6,444.62	0.00	0.00	12,758.44
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	109,571.06	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	198,161.28	0.00	0.00	0.00
280	24XX	2XX	0.00	28,402.77	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	45,961.60	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			4,192,741.91	3,083,324.02	0.00	0.00	200,000.00

7,476,065.93

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. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY23 in TEAMS.



Trustees' Financial Summary

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1,098,430.00	0.00	0.00	0.00	1,098,430.00
Buildings	73,831,301.53	0.00	5,848,474.81	0.00	79,679,776.34
Machinery and Equipment	5,288,213.94	0.00	771,254.49	0.00	6,059,468.43
Totals at Historical Cost	80,217,945.47	0.00	6,619,729.30	0.00	86,837,674.77
Depreciation					
Building Accum	24,919,584.90	0.00	2,477,245.77	0.00	27,396,830.67
Machinery and Equipment Accum	3,131,903.95	0.00	392,987.44	0.00	3,524,891.39
Total Accumulated Depreciation	28,051,488.85	0.00	2,870,233.21	0.00	30,921,722.06
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	52,166,456.62	0.00	3,749,496.09	0.00	55,915,952.71

* 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.

*** Has comments.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2022	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2023) [a+b-c-d]	(f) Current Portion Due FY2024	(g) Long-Term Portion Due FY2025
Governmental Activities *							
Compensated Absences	6,378,673.85	0.00	0.00	788,396.86	5,590,276.99	0.00	5,590,276.99
Other	1,939,175.99	0.00	617,521.92	0.00	1,321,654.07	0.00	1,321,654.07
Total Governmental Activity							
Non-bond Long-Term Liabilities	8,317,849.84	0.00	617,521.92	788,396.86	6,911,931.06	0.00	6,911,931.06
Bond(s)							
02/21/2017	29,040,000.00	0.00	1,395,000.00	0.00	27,645,000.00	1,460,000.00	26,185,000.00
03/29/2018	9,720,000.00	0.00	440,000.00	0.00	9,280,000.00	450,000.00	8,830,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	38,760,000.00	0.00	1,835,000.00	0.00	36,925,000.00	1,910,000.00	35,015,000.00

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

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



Trustees' Financial Summary

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Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	6,467,400.79	2,144,883.06	0.00	8,612,283.85
Net Pension - TRS	45,794,944.88	8,558,397.02	0.00	54,353,341.90



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	483,634.84
b. Related Services Block Grant Entitlement	161,201.04
c. Total Entitlements Subject to Reversion	644,835.88

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)]	857,631.72
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,420,108.72
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2025 Maximum Budget: 100%



Trustees' Financial Summary

FY2022-23

Submit ID:

07 Cascade County

0099 Great Falls H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	727,957.32	313,475.02	0.00	0.00	58,950.73
280	1XXX	2XX	80,647.50	65,755.43	0.00	0.00	4,892.27
280	1XXX	3XX	0.00	33,684.68	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	533,975.80	383,613.30	0.00	0.00	11,157.00
280	21XX	2XX	43,935.63	88,563.57	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	64,109.87	0.00	0.00	0.00	0.00
280	24XX	2XX	9,390.60	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			1,460,016.72	885,092.00	0.00	0.00	75,000.00

2,420,108.72

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. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY23 in TEAMS.



Trustees' Financial Summary

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	479,180.36	0.00	0.00	100,179.36	379,001.00
Buildings	80,320,960.13	0.00	3,019,021.86	0.00	83,339,981.99
Machinery and Equipment	3,696,028.79	0.00	295,146.08	0.00	3,991,174.87
Totals at Historical Cost	84,496,169.28	0.00	3,314,167.94	100,179.36	87,710,157.86
Depreciation					
Building Accum	23,338,917.22	0.00	2,680,385.64	0.00	26,019,302.86
Machinery and Equipment Accum	2,593,216.63	0.00	164,673.38	0.00	2,757,890.01
Total Accumulated Depreciation	25,932,133.85	0.00	2,845,059.02	0.00	28,777,192.87
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	58,564,035.43	0.00	469,108.92	100,179.36	58,932,964.99

* 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.

*** Has comments.



Trustees' Financial Summary

FY2022-23

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2022	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2023) [a+b-c-d]	(f) Current Portion Due FY2024	(g) Long-Term Portion Due FY2025
Governmental Activities *							
Compensated Absences	2,581,393.44	0.00	0.00	63,600.78	2,517,792.66	0.00	2,517,792.66
Other	546,560.90	0.00	143,439.02	0.00	403,121.88	0.00	403,121.88
Total Governmental Activity							
Non-bond Long-Term Liabilities	3,127,954.34	0.00	143,439.02	63,600.78	2,920,914.54	0.00	2,920,914.54
Bond(s)							
02/21/2017	19,990,000.00	0.00	980,000.00	0.00	19,010,000.00	1,015,000.00	17,995,000.00
03/29/2018	25,400,000.00	0.00	1,075,000.00	0.00	24,325,000.00	1,125,000.00	23,200,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	45,390,000.00	0.00	2,055,000.00	0.00	43,335,000.00	2,140,000.00	41,195,000.00

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

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



Trustees' Financial Summary

FY2022-23

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0099 Great Falls H S

Net Pension Liability FY2023

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	3,185,436.21	1,056,434.94	0.00	4,241,871.15
Net Pension - TRS	22,555,719.12	4,215,329.98	0.00	26,771,049.10