



Trustees' Financial Summary

FY2004-05

Submit ID: 0101-87302523

07 Cascade County

**** Recalculated ****

0101 Cascade Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Alice Marzolf

Phone #: (406) 468-9383

(Signature)

(Date)

Chair, Board of Trustees Ben DeLeo

(Signature)

(Date)

County Superintendent Jess Anderson

(Signature)

(Date)

Software

Accounting Package: United Software Technology

For FY05 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
001	SAELP	LOCAL		
002	REAP	FEDERAL	S358A04448	XXXXXXXX
003	Title II Part A	FEDERAL	0701011405	84.367
004	Title II, Part D, Ed Technology	FEDERAL	0701016005	84.318
005	Mary Fields Tapes	LOCAL		
006	Title IV, Part A, Safe & Drug-Free	FEDERAL	0701011605	84.186A
007	Title V, Part A, Innovative Programs	FEDERAL	0701013905	84.298
066	Title I, Part A, Accountability	FEDERAL	0701013105	84.348A



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	76,734.34	27,155.88	156,682.81	263.43
02	Taxes Receivable - Real and Personal (120-149)	21,395.28	584.93	4,431.64	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	5,050.29			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				13,771.88
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	103,179.91	27,740.81	161,114.45	14,035.31
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21,395.28	584.93	4,431.64	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	21,395.28	584.93	4,431.64	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				13,771.88
37	Reserve for Encumbrances (953)	2,509.21	2,670.38		
48	Fund Balance for Budget (961-970)	79,275.42	24,485.50	156,682.81	263.43
52	TOTAL FUND BALANCE/EQUITY	81,784.63	27,155.88	156,682.81	14,035.31
53	TOTAL LIABILITIES AND FUND BALANCE	103,179.91	27,740.81	161,114.45	14,035.31



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,975.53	101,330.92	203.56	
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)			5,050.29	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,975.53	101,330.92	5,253.85	
LIABILITIES					
21	Payable to Other Funds (601-606)			5,050.29	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			5,050.29	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,975.53	101,330.92	203.56	
52	TOTAL FUND BALANCE/EQUITY	4,975.53	101,330.92	203.56	
53	TOTAL LIABILITIES AND FUND BALANCE	4,975.53	101,330.92	5,253.85	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				4,697.73
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				4,697.73
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				4,697.73
52	TOTAL FUND BALANCE/EQUITY				4,697.73
53	TOTAL LIABILITIES AND FUND BALANCE				4,697.73



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			274.16	
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			274.16	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			274.16	
52	TOTAL FUND BALANCE/EQUITY			274.16	
53	TOTAL LIABILITIES AND FUND BALANCE			274.16	



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,365.27			23,803.11
02	Taxes Receivable - Real and Personal (120-149)				8,305.73
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	4,365.27			32,108.84
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				8,305.73
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				8,305.73
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	4,365.27			23,803.11
52	TOTAL FUND BALANCE/EQUITY	4,365.27			23,803.11
53	TOTAL LIABILITIES AND FUND BALANCE	4,365.27			32,108.84



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			30,356.50	
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			30,356.50	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			30,356.50	
53	TOTAL LIABILITIES AND FUND BALANCE			30,356.50	



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



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



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



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



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01 - General Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	313,678.73	334,027.39
1190 Penalties and Interest on Taxes	4,464.83	5,280.04
1510 Interest Earnings	567.38	844.43
1900 Other Revenue from Local Sources	7,312.67	50.00
3110 Direct State Aid	544,082.54	537,549.20
3115 State Spec Ed Allowable Cost Pymt to Districts	37,584.24	32,931.10
3120 State Guaranteed Tax Base Aid	195,997.50	189,312.66
3440 State HB20/SB417 Prop Tax Reimb	1,625.65	1,388.68
3444 State School Block Grant	35,973.56	36,246.96
3445 State Combined Fund School Block Grant	0.00	5,694.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,141,287.10	1,143,325.25

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	472,196.65	477,248.87
2XX Personal Services - Employee Benefits	70,832.82	58,510.26
3XX Purchased Professional and Technical Services	722.20	650.00
4XX Purchased Property Services	6,307.93	5,408.62
5XX Other Purchased Services	7,329.08	3,313.27
6XX Supplies and Materials	29,263.46	60,585.80
21XX Support Services - Students		
1XX Personal Services - Salaries	31,841.06	21,432.84
2XX Personal Services - Employee Benefits	0.00	493.56
5XX Other Purchased Services	222.92	0.00
6XX Supplies and Materials	209.73	248.43
222X Educational Media Services		
1XX Personal Services - Salaries	23,140.26	35,920.81
2XX Personal Services - Employee Benefits	1,931.40	3,091.32
6XX Supplies and Materials	956.54	1,403.10
23XX Support Services - General Administration		
1XX Personal Services - Salaries	34,998.08	40,102.45
2XX Personal Services - Employee Benefits	5,039.76	5,518.20
3XX Purchased Professional and Technical Services	5,347.00	6,483.50
4XX Purchased Property Services	311.51	357.90
5XX Other Purchased Services	15,976.38	15,817.60
6XX Supplies and Materials	9,922.14	11,739.32



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01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	62,808.04	53072.62
		2XX	Personal Services - Employee Benefits	10,201.80	10143.20
		3XX	Purchased Professional and Technical Services	750.00	750.00
		4XX	Purchased Property Services	0.00	131.55
		5XX	Other Purchased Services	472.50	2535.75
		6XX	Supplies and Materials	1,185.33	2836.76
		810	Dues and Fees	2,060.00	.00
		8XX	Other Expenditures	0.00	1967.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	51,994.64	72846.17
		2XX	Personal Services - Employee Benefits	8,454.12	13395.00
		3XX	Purchased Professional and Technical Services	0.00	2264.00
		4XX	Purchased Property Services	91,319.77	83963.85
		5XX	Other Purchased Services	12,032.12	12325.00
		6XX	Supplies and Materials	26,235.51	26115.02
		7XX	Property and Equipment Acquisition	0.00	2150.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	43,200.57	45647.40
		2XX	Personal Services - Employee Benefits	44.40	44.40
		5XX	Other Purchased Services	385.98	317.80
		6XX	Supplies and Materials	1,619.39	1044.45
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,548.84	3621.86
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	31,432.15	25822.72
		2XX	Personal Services - Employee Benefits	7,773.00	6588.72
		6XX	Supplies and Materials	271.85	176.37
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	3,878.78	6477.80
		5XX	Other Purchased Services	625.70	438.40
		6XX	Supplies and Materials	173.49	22.50
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	17,555.00	20865.29
		5XX	Other Purchased Services	979.28	1468.95



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01 - General Fund

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

PRC Program Function Object	2004 Value	2005 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	889.15	1410.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,096,440.33	1,146,769.87

Schedule of Changes Worksheet

Beginning Fund Balance	88,617.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,143,325.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,146,769.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 2,509.21 Less Last Year 5,897.92 (4b)	-3,388.71	
	-3,388.71	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	81,784.63	(5)



Trustees' Financial Summary

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07 Cascade County

**** Recalculated ****

0101 Cascade Elem

10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	20,666.55	9,548.66
1190	Penalties and Interest on Taxes	292.33	152.88
1510	Interest Earnings	210.84	258.19
2220	County On-Schedule Trans Reimb	50,000.00	57,500.00
3210	State On-Schedule Trans Reimb	50,000.00	57,500.00
3440	State HB20/SB417 Prop Tax Reimb	108.64	37.96
3444	State School Block Grant	725.64	731.15
3445	State Combined Fund School Block Grant	3,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>125,004.00</u>	<u>125,728.84</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	64,927.18	73662.74
2XX	Personal Services - Employee Benefits	3,181.80	2986.18
3XX	Purchased Professional and Technical Services	114.00	327.50
4XX	Purchased Property Services	38,226.69	16380.69
5XX	Other Purchased Services	7,537.32	11867.82
6XX	Supplies and Materials	10,041.61	14041.82
7XX	Property and Equipment Acquisition	0.00	3500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>124,028.60</u>	<u>122,766.75</u>



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**** Recalculated ****

0101 Cascade Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						51,123.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						125,728.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						122,766.75	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	2,670.38	Less Last Year	29,600.00	(4b)		-26,929.62	
						-26,929.62	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						27,155.88	(5)



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**** Recalculated ****

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11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	70,009.19	69,359.74
1190 Penalties and Interest on Taxes	996.91	1,097.15
1510 Interest Earnings	1,055.65	2,341.15
3440 State HB20/SB417 Prop Tax Reimb	362.86	287.63
3445 State Combined Fund School Block Grant	2,651.84	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75,076.45	73,085.67

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	84,661.00	5583.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	84,661.00	5,583.00

Schedule of Changes Worksheet

Beginning Fund Balance	89,180.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,085.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,583.00	(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)	156,682.81	(5)



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12 - School Food Services Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	87.57	14.43
1611	National School Lunch Program	62,993.99	62,003.45
1900	Other Revenue from Local Sources	1,230.00	2,730.25
3220	State Food Services Match	0.00	214.76
4550	Federal Child Nutrition	66,901.60	75,120.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>131,213.16</u>	<u>140,083.56</u>

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

PRC Program Function Object		2004 Value	2005 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	49,331.85	52,358.11
	6XX Supplies and Materials	84,901.66	93,192.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>134,233.51</u>	<u>145,551.01</u>

Schedule of Changes Worksheet

Beginning Fund Balance		18,292.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		140,083.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		145,551.01	(3)
Increase/Decrease of Reserve for Inventories			
This Year	13,771.88		
Less Last Year		12,561.25	(4a)
			1,210.63
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year		0.00	(4b)
			0.00
			1,210.63 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			14,035.31 (5)



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13 - Tuition Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	1,612.07	52.40
1190 Penalties and Interest on Taxes	25.11	1.06
1510 Interest Earnings	51.73	53.52
3440 State HB20/SB417 Prop Tax Reimb	8.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,697.02	106.98

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	1,173.50	.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	0.00	403.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,173.50	403.00

Schedule of Changes Worksheet

Beginning Fund Balance	5,271.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	403.00	(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)	4,975.53	(5)



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14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	587.61	1,636.59
2240 County Retirement Distribution	190,091.27	161,500.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	190,678.88	163,137.50

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	74,397.15	79443.14
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,707.92	3212.32
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,267.80	5162.41
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,116.38	5509.01
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	20,896.62	7149.76
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,453.66	3611.04
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,266.38	10295.39
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,239.45	6766.33
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,489.90	3498.02
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	6,887.74	7244.76
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	29,772.56	.00



Trustees' Financial Summary

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0101 Cascade Elem

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	171,495.56	131,892.18
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Schedule of Changes Worksheet

Beginning Fund Balance		70,085.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		163,137.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		131,892.18	(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)		101,330.92	(5)



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0101 Cascade Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
001 SAELP	
3290 State - Other State Grants	20,000.00
002 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,049.00
003 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	28,607.00
004 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,982.00
005 Mary Fields Tapes	
1900 Other Revenue from Local Sources	140.00
006 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,637.00
007 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	3,112.00
066 Title I, Part A, Accountability	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	72,648.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	143,175.00

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

PRC Program Function Object	2005 Value
001 SAELP	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	2287.00
2XX Personal Services - Employee Benefits	350.91
5XX Other Purchased Services	4753.32
6XX Supplies and Materials	5476.82
23XX Support Services - General Administration	
1XX Personal Services - Salaries	1330.00
2XX Personal Services - Employee Benefits	201.08
5XX Other Purchased Services	71.25
24XX Support Services - School Administration	
1XX Personal Services - Salaries	4960.00
2XX Personal Services - Employee Benefits	569.62



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
001 Subtotal	20,000.00
002 REAP	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	10703.75
2XX Personal Services - Employee Benefits	1345.25
002 Subtotal	12,049.00
003 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	25046.32
2XX Personal Services - Employee Benefits	3560.68
003 Subtotal	28,607.00
004 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	2982.00
005 Mary Fields Tapes	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	21.27
006 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	3637.00
007 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3112.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
066 Title I, Part A, Accountability	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	54851.95
2XX Personal Services - Employee Benefits	17027.89
5XX Other Purchased Services	186.84
6XX Supplies and Materials	581.32
	72,648.00
066 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 143,056.27



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					84.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					143,175.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					143,056.27	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					203.56	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 SAELP	20,000.00	20,000.00	0.00
002 REAP	12,049.00	12,049.00	0.00
003 Title II Part A	28,607.00	28,607.00	0.00
004 Title II, Part D, Ed Technology	2,982.00	2,982.00	0.00
005 Mary Fields Tapes	140.00	21.27	118.73
006 Title IV, Part A, Safe & Drug-Free	3,637.00	3,637.00	0.00
007 Title V, Part A, Innovative Programs	3,112.00	3,112.00	0.00
066 Title I, Part A, Accountability	72,648.00	72,648.00	0.00
Total	<u>143,175.00</u>	<u>143,056.27</u>	<u>118.73</u>



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21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	46.52	88.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46.52	88.16

Schedule of Changes Worksheet

Beginning Fund Balance	4,609.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	88.16	(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)	4,697.73	(5)



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26 - Impact Aid Fund

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

PRC Revenue	2004 Value	2005 Value
4820 Federal Impact Aid - Title VIII	0.00	167.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	167.58

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	605.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	605.10

Schedule of Changes Worksheet

Beginning Fund Balance	711.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	167.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	605.10	(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)	274.16	(5)



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28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
3281 State Technology Aid	0.00	5,112.31
4650 Federal Miscellaneous Grants from OPI	2,901.04	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,901.04	5,112.31

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	430.49
4XX Purchased Property Services	0.00	35.70
5XX Other Purchased Services	0.00	397.50
6XX Supplies and Materials	0.00	2797.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,661.22

Schedule of Changes Worksheet

Beginning Fund Balance	2,914.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,112.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,661.22	(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)	4,365.27	(5)



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29 - Flexibility Fund

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	0.00	218.85
6XX Supplies and Materials	0.00	5378.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,597.07

Schedule of Changes Worksheet

Beginning Fund Balance		5,597.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,597.07	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			0.00 (5)



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50 - Debt Service Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	140,735.57	130,359.35
1190	Penalties and Interest on Taxes	1,960.67	2,063.75
3120	State Guaranteed Tax Base Aid	25,781.54	21,680.76
3440	State HB20/SB417 Prop Tax Reimb	736.43	539.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>169,214.21</u>	<u>154,642.93</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	60,000.00	65000.00
	850 Interest on Debt	94,995.00	91095.00
	860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>155,245.00</u>	<u>156,345.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				25,505.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				154,642.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				156,345.00	(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)				23,803.11	(5)



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60 - Building Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	7.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7.71	0.00

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	405.99
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	4,600.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,600.00	405.99

Schedule of Changes Worksheet

Beginning Fund Balance	405.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	405.99	(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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78 - Self Insurance Fund - Health

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	162.73	269.64
1900 Other Revenue from Local Sources	118,840.50	134,118.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	119,003.23	134,388.29

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

PRC Program Function Object	2004 Value	2005 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	138,010.55	108,798.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	138,010.55	108,798.53

Schedule of Changes Worksheet

Beginning Fund Balance	4,766.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	134,388.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	108,798.53	(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)	30,356.50	(5)



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**** Recalculated ****

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Fund	Account	Description	2004 Value	2005 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	32,333.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	503,813.62
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	28,662.70
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	1,768.89
XX	XXX 26XX	41X Energy Utility Services	53,628.72	47,967.89
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	1,173.50	403.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	32,931.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	32,931.10

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,975.34
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	47,420.22
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	50,675.91
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	45,647.40	0.00	0.00	0.00	
280	1XXX	2XX	44.40	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	317.80	0.00	0.00	0.00	
280	1XXX	6XX	1,044.45	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	3,621.86	0.00	0.00	0.00	
Totals			50,675.91	0.00	0.00	0.00	50,675.91



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**** Recalculated ****

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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY05.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	17,500.00	0.00	0.00	17,500.00
Land Improvements	14,736.00	50,157.00	0.00	64,893.00
Buildings	2,798,862.00	0.00	0.00	2,798,862.00
Machinery And Equipment	411,551.00	15,257.00	17,139.00	409,669.00
Totals at historical cost	3,242,649.00	65,414.00	17,139.00	3,290,924.00
Less Accumulated depreciation for:				
Improvement Accum	8,062.00	4,081.00	0.00	12,143.00
Building Accum	615,946.00	55,558.00	0.00	671,504.00
Machinery And Equipment Accum	246,855.00	43,186.00	8,255.00	281,786.00
Total accumulated depreciation	870,863.00	102,825.00	8,255.00	965,433.00
Governmental activities, capital assets, net	2,371,786.00	-37,411.00	8,884.00	2,325,491.00

* 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.

Depreciation by Function for FY2005	Governmental Activities	Business-Type Activities
Instruction (1XXX)	3,974.00	0.00
Operations and Maintenance (26XX)	59,639.00	0.00
Transportation (27XX)	38,799.00	0.00
Food Service (31XX)	413.00	0.00
Total Depreciation for FY2005	102,825.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
Governmental Activities *							
General Obligation Bonds:							
7/1/2000 Issue	1,640,000.00	0.00	65,000.00	0.00	1,575,000.00	70,000.00	1,505,000.00
Compensated Absences	30,988.40	0.00	0.00	1,394.03	29,594.37	0.00	29,594.37
Other	0.00	58,800.00	0.00	0.00	58,800.00	14,700.00	44,100.00
Total Governmental Activity							
Long-Term Liabilities	1,670,988.40	58,800.00	65,000.00	1,394.03	1,663,394.37	84,700.00	1,578,694.37

* 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.