



Trustees' Financial Summary

FY2005-06

Submit ID: 0102-19606570

07 Cascade County

**** Recalculated ****

0102 Cascade H S

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk 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 FY06 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
001	miscellaneous	LOCAL	xxxxxx	
004	REAP	STATE	S358A040451	
008	IDEA Part B	FEDERAL	0796997705ALLOC	84.027
009	3630 OTO State Energy cost Relief & Transport	STATE	3630	
012	Jobs for Montana Graduates	STATE	5-043	State
013	Advanced Placement	FEDERAL	07-0102-40-05	84.330C
102	Vo Ed All Career & Tech Ed Programs	STATE	xxxxxxx	State
103	Vo Ed Business/Marketing	STATE	xxxxxxx	State
541	Vo Ed Carl Perkins Basic Grant	FEDERAL	07010281bg	84.048A



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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)	98,921.51	47,005.05	65,762.09	
02	Taxes Receivable - Real and Personal (120-149)	20,373.35	3,962.13	2,311.63	
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	119,294.86	50,967.18	68,073.72	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	20,373.35	3,962.13	2,311.63	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	20,373.35	3,962.13	2,311.63	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	15,530.63	5,820.00		
48	Fund Balance for Budget (961-970)	83,390.88	41,185.05	65,762.09	
52	TOTAL FUND BALANCE/EQUITY	98,921.51	47,005.05	65,762.09	
53	TOTAL LIABILITIES AND FUND BALANCE	119,294.86	50,967.18	68,073.72	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,139.07	67,484.81	6,942.99	356.83
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	1,139.07	67,484.81	6,942.99	356.83
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)	1,139.07	67,484.81	6,942.99	356.83
52	TOTAL FUND BALANCE/EQUITY	1,139.07	67,484.81	6,942.99	356.83
53	TOTAL LIABILITIES AND FUND BALANCE	1,139.07	67,484.81	6,942.99	356.83



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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)	4,413.16			5,058.89
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)	3,414.16			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,827.32			5,058.89
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)	7,827.32			5,058.89
52	TOTAL FUND BALANCE/EQUITY	7,827.32			5,058.89
53	TOTAL LIABILITIES AND FUND BALANCE	7,827.32			5,058.89



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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	2,813.48	26.80		18,196.96
02	Taxes Receivable - Real and Personal (120-149)				6,922.91
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	2,813.48	26.80		25,119.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				6,922.91
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				6,922.91
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)	2,813.48	26.80		18,196.96
52	TOTAL FUND BALANCE/EQUITY	2,813.48	26.80		18,196.96
53	TOTAL LIABILITIES AND FUND BALANCE	2,813.48	26.80		25,119.87



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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)	701,400.39			
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	701,400.39			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	22,816.20			
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	22,816.20			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	678,584.19			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	678,584.19			
53	TOTAL LIABILITIES AND FUND BALANCE	701,400.39			



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			41,442.43	
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			41,442.43	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY			41,442.43	
53	TOTAL LIABILITIES AND FUND BALANCE			41,442.43	



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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)	12,858.94	38,788.38		
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	12,858.94	38,788.38		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	12,858.94	38,788.38		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	12,858.94	38,788.38		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	12,858.94	38,788.38		



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



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



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01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	307,265.81	324,845.48
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2,148.41
1190	Penalties and Interest on Taxes	5,098.23	3,564.74
1510	Interest Earnings	1,375.00	3,320.23
1900	Other Revenue from Local Sources	177.85	0.00
3110	Direct State Aid	460,991.10	484,917.00
3115	State Spec Ed Allowable Cost Pymt to Districts	19,706.80	20,529.08
3120	State Guaranteed Tax Base Aid	159,486.50	158,030.25
3440	State HB20/SB417 Prop Tax Reimb	900.45	785.01
3444	State School Block Grant	34,538.97	34,801.47
3445	State Combined Fund School Block Grant	846.02	852.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>990,386.73</u>	<u>1,033,794.12</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	282,554.52	254,959.85
2XX	Personal Services - Employee Benefits	37,426.96	41,395.79
3XX	Purchased Professional and Technical Services	650.00	4,007.68
4XX	Purchased Property Services	5,429.61	4,608.38
5XX	Other Purchased Services	4,854.52	6,328.15
6XX	Supplies and Materials	27,154.51	50,715.59
21XX	Support Services - Students		
1XX	Personal Services - Salaries	37,232.16	38,534.40
2XX	Personal Services - Employee Benefits	4,487.04	0.00
4XX	Purchased Property Services	68.05	0.00
5XX	Other Purchased Services	12.73	31.52
6XX	Supplies and Materials	811.58	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	27,749.43	19,767.18
2XX	Personal Services - Employee Benefits	2,060.88	2,680.20
6XX	Supplies and Materials	1,438.50	2,067.64
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	41,988.90	49,320.19
2XX	Personal Services - Employee Benefits	5,464.80	95.00
3XX	Purchased Professional and Technical Services	6,483.50	13,719.89
4XX	Purchased Property Services	382.35	0.00
5XX	Other Purchased Services	14,976.97	17,725.22



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials	9,424.50	13,185.56
		8XX	Other Expenditures	2,097.00	293.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	37,849.84	42,350.05
		2XX	Personal Services - Employee Benefits	2,340.24	5,384.65
		3XX	Purchased Professional and Technical Services	750.00	2,073.00
		4XX	Purchased Property Services	131.55	142.50
		5XX	Other Purchased Services	1,994.67	1,657.14
		6XX	Supplies and Materials	4,993.49	1,221.80
		8XX	Other Expenditures	2,042.50	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	63,393.55	77,835.34
		2XX	Personal Services - Employee Benefits	10,307.40	2,487.00
		3XX	Purchased Professional and Technical Services	2,264.00	2,890.83
		4XX	Purchased Property Services	90,165.39	87,771.53
		5XX	Other Purchased Services	11,912.20	11,200.92
		6XX	Supplies and Materials	27,399.80	13,684.98
		7XX	Property and Equipment Acquisition	1,500.00	19,698.28
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	30,748.15	28,888.30
		2XX	Personal Services - Employee Benefits	53.40	0.00
		3XX	Purchased Professional and Technical Services	510.00	0.00
		5XX	Other Purchased Services	198.00	0.00
		6XX	Supplies and Materials	865.54	438.41
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,167.41	2,257.87
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	86,660.06	78,058.28
		2XX	Personal Services - Employee Benefits	7,100.04	6,801.60
		4XX	Purchased Property Services	578.00	0.00
		5XX	Other Purchased Services	314.17	200.00
		6XX	Supplies and Materials	4,478.28	4,873.92
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	13,472.25	14,373.69
		4XX	Purchased Property Services	50.00	8.00
		5XX	Other Purchased Services	2,925.17	4,500.03



Trustees' Financial Summary

FY2005-06

Submit ID: 0102-19606570

07 Cascade County

**** Recalculated ****

0102 Cascade H S

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
710	School Sponsored	Extracurricular	Activities		
	34XX	Extracurricular -	Activities		
		6XX	Supplies and Materials	32.50	376.51
		810	Dues and Fees	450.00	500.00
720	School Sponsored	Athletics			
	35XX	Extracurricular -	Athletics		
		1XX	Personal Services - Salaries	51,250.72	50,224.93
		4XX	Purchased Property Services	742.50	2,252.28
		5XX	Other Purchased Services	3,793.42	5,407.61
		6XX	Supplies and Materials	6,189.03	6,961.89
		810	Dues and Fees	1,800.00	2,000.00
910	Food Services				
	31XX	Food Services			
		4XX	Purchased Property Services	0.00	948.26
		6XX	Supplies and Materials	0.00	28,257.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				984,171.78	1,025,161.92

Schedule of Changes Worksheet

Beginning Fund Balance					82,450.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,033,794.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,025,161.92	(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	15,530.63	Less Last Year	7,692.06	(4b)	7,838.57	
					7,838.57	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					98,921.51	(5)



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07 Cascade County

**** Recalculated ****

0102 Cascade H S

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	66,425.23	63,042.55
1190 Penalties and Interest on Taxes	1,776.55	1,574.15
1510 Interest Earnings	886.99	1,626.07
2220 County On-Schedule Trans Reimb	57,500.00	60,500.00
3210 State On-Schedule Trans Reimb	57,500.00	60,500.00
3440 State HB20/SB417 Prop Tax Reimb	193.44	152.67
3444 State School Block Grant	3,567.70	3,594.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	187,849.91	190,990.25

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	80,162.81	96,013.02
2XX Personal Services - Employee Benefits	4,262.40	7,155.44
3XX Purchased Professional and Technical Services	537.50	836.00
4XX Purchased Property Services	62,164.00	27,213.37
5XX Other Purchased Services	11,712.12	17,830.43
6XX Supplies and Materials	21,161.17	28,613.83
7XX Property and Equipment Acquisition	5,000.00	6,400.00
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	2,052.50
6XX Supplies and Materials	0.00	3,808.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	185,000.00	189,923.58



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07 Cascade County

**** Recalculated ****

0102 Cascade H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						76,487.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						190,990.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						189,923.58	(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	5,820.00	Less Last Year	36,368.78	(4b)		-30,548.78	
						-30,548.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						47,005.05	(5)



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07 Cascade County

**** Recalculated ****

0102 Cascade H S

11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	47,295.95	37,763.21
1190 Penalties and Interest on Taxes	1,306.42	421.18
1510 Interest Earnings	1,720.75	4,061.83
3440 State HB20/SB417 Prop Tax Reimb	139.69	89.07
5200 Sale or Compensation for Loss of Assets	0.00	39,103.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,462.81	81,438.79

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	356.00
7XX Property and Equipment Acquisition	5,583.00	119,103.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,583.00	119,459.50

Schedule of Changes Worksheet

Beginning Fund Balance	103,782.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	81,438.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	119,459.50	(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)	65,762.09	(5)



Trustees' Financial Summary

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07 Cascade County

**** Recalculated ****

0102 Cascade H S

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	54.18	0.00
1190 Penalties and Interest on Taxes	2.71	0.00
1510 Interest Earnings	36.77	128.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	93.66	128.96

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

PRC Program Function Object	2005 Value	2006 Value
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	0.00	1,613.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,613.12

Schedule of Changes Worksheet

Beginning Fund Balance	2,623.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	128.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,613.12	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,139.07	(5)



Trustees' Financial Summary

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**** Recalculated ****

0102 Cascade H S

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,978.34	4,957.58
2240 County Retirement Distribution	166,696.80	43,065.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	168,675.14	48,023.31

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	51,316.55	48,391.91
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,374.90	5,718.36
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,991.03	5,420.28
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,716.19	6,552.29
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,427.33	6,187.75
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,836.80	4,757.14
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	11,109.70	13,437.51
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,671.65	4,350.20
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,593.87	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	11,082.30
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	165.55	175.03



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07 Cascade County

**** Recalculated ****

0102 Cascade H S

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	103,203.57	106,072.77
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Schedule of Changes Worksheet

Beginning Fund Balance	125,534.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,023.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,072.77	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	67,484.81	(5)



Trustees' Financial Summary

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0102 Cascade H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
004 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,394.00
008 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	20,581.62
009 3630 OTO State Energy cost Relief & Transport	
3630 OTO State Energy Cost Relief & Transportation	2,081.95
012 Jobs for Montana Graduates	
3290 State - Other State Grants	6,000.00
013 Advanced Placement	
4290 Title I, Part G, Advanced Placement	647.00
102 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	3,611.00
103 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	3,033.00
541 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	8,689.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,037.57

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

PRC Program Function Object	2006 Value
001 miscellaneous	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	332.62
004 REAP	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	17,824.54
2XX Personal Services - Employee Benefits	2,569.46
004 Subtotal	20,394.00



Trustees' Financial Summary

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**** Recalculated ****

0102 Cascade H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
008 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	13,931.59
2XX Personal Services - Employee Benefits	2,093.08
6XX Supplies and Materials	4,556.95
	20,581.62
008 Subtotal	
009 3630 OTO State Energy cost Relief & Transport	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,081.95
012 Jobs for Montana Graduates	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	839.98
2XX Personal Services - Employee Benefits	82.19
5XX Other Purchased Services	1,196.77
6XX Supplies and Materials	698.69
	2,817.63
012 Subtotal	
013 Advanced Placement	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
5XX Other Purchased Services	647.00
102 Vo Ed All Career & Tech Ed Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,488.09
6XX Supplies and Materials	2,122.91
	3,611.00
102 Subtotal	
103 Vo Ed Business/Marketing	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,627.98



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07 Cascade County

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0102 Cascade H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,405.02
	3,033.00
103 Subtotal	
541 Vo Ed Carl Perkins Basic Grant	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	3,821.98
6XX Supplies and Materials	4,867.02
	8,689.00
541 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 62,187.82



Trustees' Financial Summary

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07 Cascade County

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0102 Cascade H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,093.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					65,037.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					62,187.82	(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)					6,942.99	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 miscellaneous	0.00	332.62	-332.62
004 REAP	20,394.00	20,394.00	0.00
008 IDEA Part B	20,581.62	20,581.62	0.00
009 3630 OTO State Energy cost Relief & Transport	2,081.95	2,081.95	0.00
012 Jobs for Montana Graduates	6,000.00	2,817.63	3,182.37
013 Advanced Placement	647.00	647.00	0.00
102 Vo Ed All Career & Tech Ed Programs	3,611.00	3,611.00	0.00
103 Vo Ed Business/Marketing	3,033.00	3,033.00	0.00
541 Vo Ed Carl Perkins Basic Grant	8,689.00	8,689.00	0.00
Total	<u>65,037.57</u>	<u>62,187.82</u>	<u>2,849.75</u>



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0102 Cascade H S

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1340 Fees for Adult Education	728.50	786.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	728.50	786.00

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	56.39	44.00
3XX Purchased Professional and Technical Services	737.00	575.00
5XX Other Purchased Services	0.00	40.00
6XX Supplies and Materials	0.00	132.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	793.39	791.00

Schedule of Changes Worksheet

Beginning Fund Balance	361.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	786.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	791.00	(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)		356.83 (5)



Trustees' Financial Summary

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0102 Cascade H S

18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	1,800.00	1,500.00
1510 Interest Earnings	37.70	110.64
1982 Summer Session - Driver's Education Fees	4,570.00	3,900.00
3260 State Driver's Education Reimbursement	3,022.74	3,414.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,430.44	8,924.80

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	6,567.00	5,412.00
2XX Personal Services - Employee Benefits	992.91	818.27
4XX Purchased Property Services	0.00	124.91
6XX Supplies and Materials	634.13	694.72
7XX Property and Equipment Acquisition	2,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,194.04	7,049.90

Schedule of Changes Worksheet

Beginning Fund Balance	5,952.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,924.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,049.90	(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)	7,827.32	(5)



Trustees' Financial Summary

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0102 Cascade H S

21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	100.33	237.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100.33	237.06

Schedule of Changes Worksheet

Beginning Fund Balance	4,821.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	237.06	(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)	5,058.89	(5)



Trustees' Financial Summary

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0102 Cascade H S

26 - Impact Aid Fund

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

PRC Revenue	2005 Value	2006 Value
4820 Federal Impact Aid - Title VIII	150.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	150.48	0.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	869.16	150.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	869.16	150.48

Schedule of Changes Worksheet

Beginning Fund Balance	150.48	(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	150.48	(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)



Trustees' Financial Summary

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0102 Cascade H S

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
3281 State Technology Aid	4,318.15	6,557.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,318.15	6,557.34

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	3,482.50	5,233.75
4XX Purchased Property Services	75.00	0.00
5XX Other Purchased Services	397.50	0.00
6XX Supplies and Materials	1,389.47	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,344.47	5,233.75

Schedule of Changes Worksheet

Beginning Fund Balance	1,489.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,557.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,233.75	(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 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,813.48	(5)



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07 Cascade County

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0102 Cascade H S

29 - Flexibility Fund

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	3,657.47	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,657.47	0.00

Schedule of Changes Worksheet

Beginning Fund Balance		26.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (4)
		26.80 (5)



Trustees' Financial Summary

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07 Cascade County

**** Recalculated ****

0102 Cascade H S

50 - Debt Service Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	165,125.30	114,372.25
1190 Penalties and Interest on Taxes	4,349.90	1,293.74
1510 Interest Earnings	2,080.67	0.00
3120 State Guaranteed Tax Base Aid	14,717.86	15,753.18
3440 State HB20/SB417 Prop Tax Reimb	491.09	266.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	186,764.82	131,685.91

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	70,000.00	75,000.00
850 Interest on Debt	97,720.00	93,520.00
860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	167,970.00	168,770.00

Schedule of Changes Worksheet

Beginning Fund Balance	55,281.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	131,685.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	168,770.00	(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)	18,196.96	(5)



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**** Recalculated ****

0102 Cascade H S

60 - Building Fund

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

PRC Revenue		2005 Value	2006 Value
1900	Other Revenue from Local Sources	0.00	117.75
5110	Sale of Bonds	0.00	701,400.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	701,518.14

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	6XX Supplies and Materials	0.00	117.75
26XX	Operation and Maintenance of Plant Services		
	6XX Supplies and Materials	804.70	0.00
4XXX	Facilities Acquisition and Construction Services		
	7XX Property and Equipment Acquisition	0.00	22,816.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		804.70	22,933.95

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		701,518.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		22,933.95	(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)		678,584.19	(5)



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0102 Cascade H S

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	180,918.31	182,720.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	180,918.31	182,720.12

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	186,526.48	178,993.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	186,526.48	178,993.01

Schedule of Changes Worksheet

Beginning Fund Balance	37,715.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	182,720.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	178,993.01	(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)	41,442.43	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	25,689.00	27,504.96
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	78,058.28
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	377,186.65	339,873.25
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	2,700.24	18,164.25
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,636.49	118.95
XX	XXX 26XX	41X Energy Utility Services	60,702.73	59,433.36
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	1,613.12
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	20,529.08
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	20,529.08

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,842.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	29,561.55
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	31,584.58
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	28,888.30	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	438.41	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	2,257.87	0.00	0.00	0.00	
Totals			31,584.58	0.00	0.00	0.00	31,584.58



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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 FY06.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	17,500.00	0.00	0.00	0.00	17,500.00
Land Improvements	64,893.00	0.00	19,520.00	0.00	84,413.00
Buildings	2,798,862.00	0.00	43,802.00	0.00	2,842,664.00
Machinery And Equipment	478,649.00	0.00	150,856.00	86,887.00	542,618.00
Totals at historical cost	3,359,904.00	0.00	214,178.00	86,887.00	3,487,195.00
Less Accumulated depreciation for:					
Improvement Accum	12,143.00	0.00	5,382.00	0.00	17,525.00
Building Accum	671,504.00	0.00	55,558.00	0.00	727,062.00
Machinery And Equipment Accum	311,967.00	0.00	57,944.00	85,011.00	284,900.00
Total accumulated depreciation	995,614.00	0.00	118,884.00	85,011.00	1,029,487.00
Governmental activities, capital assets, net	2,364,290.00	0.00	95,294.00	1,876.00	2,457,708.00

* 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 FY2006	Governmental Business-Type		Adjustments
	Activities	Activities	
Instruction (1XXX)	1,179.00	0.00	0.00
Operations and Maintenance (26XX)	63,725.00	0.00	0.00
Transportation (27XX)	53,088.00	0.00	0.00
Food Service (31XX)	411.00	0.00	0.00
Extracurricular (34XX, 35XX)	481.00	0.00	0.00
Total Depreciation for FY2006	118,884.00	0.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
7/1/2000 Issue	1,685,000.00	0.00	75,000.00	0.00	1,610,000.00	75,000.00	1,535,000.00
6/29/2006 Issue	0.00	700,000.00	0.00	0.00	700,000.00	30,000.00	670,000.00
Compensated	31,808.57	3,397.17	0.00	0.00	35,205.74	35,205.74	0.00
Other	58,800.00	0.00	14,700.00	0.00	44,100.00	29,400.00	14,700.00
Total Governmental Activity							
Long-Term Liabilities	1,775,608.57	703,397.17	89,700.00	0.00	2,389,305.74	169,605.74	2,219,700.00

* 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.