



# Trustees' Financial Summary

FY2002-03

Submit ID: 0101-873009260000

07 Cascade County

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 FY03 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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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
002	REAP	FEDERAL	xxxxxxx	xxxxxx
003	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	07010111403	84.367
004	Title II, Part D, Ed Technology	FEDERAL	0701016003	84.318
005	Mary Fields Tapes	LOCAL		
006	Title IV, Part A, Safe & Drug-Free	FEDERAL	070101161603	84.186A
007	Title V, Part A, Innovative Programs	FEDERAL	0701013903	84.298
066	ESEA Title I Part A	FEDERAL	0701013101	84.010A

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	37,873.27	20,548.03	98,764.79	8,751.23
02	Taxes Receivable - Real and Personal (120-149)	26,948.75	1,373.06	5,326.76	
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)				18,233.15
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>64,822.02</b>	<b>21,921.09</b>	<b>104,091.55</b>	<b>26,984.38</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	26,948.75	1,373.06	5,326.76	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>26,948.75</b>	<b>1,373.06</b>	<b>5,326.76</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				18,233.15
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	37,873.27	20,548.03	98,764.79	8,751.23
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>37,873.27</b>	<b>20,548.03</b>	<b>98,764.79</b>	<b>26,984.38</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>64,822.02</b>	<b>21,921.09</b>	<b>104,091.55</b>	<b>26,984.38</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,748.03	50,902.28	390.05	
02	Taxes Receivable - Real and Personal (120-149)	214.20			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>4,962.23</b>	<b>50,902.28</b>	<b>390.05</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	214.20			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>214.20</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,748.03	50,902.28	390.05	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>4,748.03</b>	<b>50,902.28</b>	<b>390.05</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,962.23</b>	<b>50,902.28</b>	<b>390.05</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				4,563.05
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				4,563.05
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				4,563.05
52	<b>TOTAL FUND BALANCE/EQUITY</b>				4,563.05
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				4,563.05

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			711.68	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			711.68	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			711.68	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			711.68	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			711.68	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13.14	5,597.07	11,535.97	
02	Taxes Receivable - Real and Personal (120-149)			10,278.39	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>13.14</b>	<b>5,597.07</b>	<b>21,814.36</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			10,278.39	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>10,278.39</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	13.14	5,597.07	11,535.97	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>13.14</b>	<b>5,597.07</b>	<b>11,535.97</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>13.14</b>	<b>5,597.07</b>	<b>21,814.36</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,998.28			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,998.28			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,998.28			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,998.28			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,998.28			

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			23,774.06	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			23,774.06	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)			23,774.06	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			23,774.06	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			23,774.06	

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,500.00			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,500.00</b>			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	3,500.00			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,500.00</b>			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,500.00</b>			



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



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			32,264.00	
11	Buildings and Building Improvements (331 & 332)			2,861,716.15	
12	Machinery and Equipment (341 & 342)			323,575.40	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				16,099.02
15	Amounts to be Provided (404-406)				1,718,781.55
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>3,217,555.55</b>	<b>1,734,880.57</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				1,700,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				34,880.57
35	<b>TOTAL LIABILITIES</b>				<b>1,734,880.57</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			3,217,555.55	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>3,217,555.55</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>3,217,555.55</b>	<b>1,734,880.57</b>



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## 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	231,457.89	303,214.84
1130	Tax Title and Property Sales	57.47	0.00
1190	Penalties and Interest on Taxes	2,933.28	1,945.13
1510	Interest Earnings	1,615.77	194.08
1900	Other Revenue from Local Sources	25.89	188.54
3110	Direct State Aid	548,573.32	540,117.81
3115	State Spec Ed Allowable Cost Pymt to Districts	47,099.68	41,289.64
3120	State Guaranteed Tax Base Aid	190,331.22	197,573.04
3440	State HB20/SB417 Prop Tax Reimb	2,462.36	2,065.54
3444	State School Block Grant	36,161.89	35,242.56

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

1,060,718.77      1,121,831.18

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	484,326.47	484,019.45
2XX	Personal Services - Employee Benefits	70,903.69	64,213.35
3XX	Purchased Professional and Technical Services	0.00	6,956.33
4XX	Purchased Property Services	3,488.83	0.00
5XX	Other Purchased Services	4,185.63	5,168.72
6XX	Supplies and Materials	432.82	40,618.10
810	Dues and Fees	0.00	122.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	27,033.60	28,558.89
2XX	Personal Services - Employee Benefits	1,975.56	2,197.44
5XX	Other Purchased Services	183.53	868.10
6XX	Supplies and Materials	0.00	571.53
222X	Educational Media Services		
1XX	Personal Services - Salaries	18,879.00	19,351.56
2XX	Personal Services - Employee Benefits	2,396.16	2,690.16
3XX	Purchased Professional and Technical Services	700.00	0.00
5XX	Other Purchased Services	28.00	0.00
6XX	Supplies and Materials	2,348.85	1,084.23
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	47,482.00	45,382.61
2XX	Personal Services - Employee Benefits	6,850.32	3,942.60
3XX	Purchased Professional and Technical Services	7,051.38	7,384.88
4XX	Purchased Property Services	1,027.10	1,417.65



# Trustees' Financial Summary

FY2002-03

Submit ID: 0101-873009260000

07 Cascade County

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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	8,064.22	15,575.47
		6XX	Supplies and Materials	7,306.79	7,665.09
		810	Dues and Fees	1,079.50	0.00
		8XX	Other Expenditures	0.00	2,113.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	51,924.42	63,815.45
		2XX	Personal Services - Employee Benefits	6,383.04	1,971.36
		3XX	Purchased Professional and Technical Services	750.00	975.00
		4XX	Purchased Property Services	166.30	85.00
		5XX	Other Purchased Services	1,137.41	1,858.08
		6XX	Supplies and Materials	2,747.58	2,709.70
		810	Dues and Fees	1,075.00	2,336.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	71,055.44	72,174.24
		2XX	Personal Services - Employee Benefits	4,792.32	10,313.64
		3XX	Purchased Professional and Technical Services	168.00	0.00
		4XX	Purchased Property Services	64,252.26	71,404.22
		5XX	Other Purchased Services	10,722.58	13,023.89
		6XX	Supplies and Materials	12,992.12	21,746.46
		7XX	Property and Equipment Acquisition	0.00	2,505.93
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	67,880.60	43,458.15
		2XX	Personal Services - Employee Benefits	2,470.20	0.00
		4XX	Purchased Property Services	0.00	65.00
		5XX	Other Purchased Services	220.72	179.00
		6XX	Supplies and Materials	647.94	1,587.94
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,450.37	3,565.02
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	28,270.37	0.00
		2XX	Personal Services - Employee Benefits	2,843.04	0.00
		4XX	Purchased Property Services	213.75	0.00
		6XX	Supplies and Materials	814.80	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	24,300.33
		2XX	Personal Services - Employee Benefits	0.00	3,104.04



# Trustees' Financial Summary

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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	111.01
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	4,998.60	5,057.34
		5XX	Other Purchased Services	1,956.48	1,243.66
		6XX	Supplies and Materials	113.00	85.33
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	15,430.00	24,459.36
		4XX	Purchased Property Services	402.03	73.28
		5XX	Other Purchased Services	504.66	517.05
		6XX	Supplies and Materials	859.11	315.00
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	3,000.00	5,203.90
<b>911</b>	<b>Budget Amendment</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
		6XX	Supplies and Materials	19,090.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,077,075.59</u>	<u>1,118,145.54</u>



# Trustees' Financial Summary

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## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						34,187.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,121,831.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,118,145.54	(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)						37,873.27	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	13,844.89	15,016.23
1130	Tax Title and Property Sales	2.05	0.00
1190	Penalties and Interest on Taxes	277.51	159.35
1510	Interest Earnings	542.66	58.23
2220	County On-Schedule Trans Reimb	40,382.46	41,975.21
3210	State On-Schedule Trans Reimb	40,382.46	41,975.22
3440	State HB20/SB417 Prop Tax Reimb	152.25	101.86
3444	State School Block Grant	1,458.87	1,421.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>97,043.15</u>	<u>100,707.88</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	53,925.84	57,809.44
2XX	Personal Services - Employee Benefits	2,146.08	2,462.64
3XX	Purchased Professional and Technical Services	149.68	810.88
4XX	Purchased Property Services	10,882.71	11,004.90
5XX	Other Purchased Services	8,923.61	6,287.34
6XX	Supplies and Materials	4,907.58	12,888.57
7XX	Property and Equipment Acquisition	21,367.19	5,011.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>102,302.69</u>	<u>96,275.34</u>



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					16,115.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					100,707.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					96,275.34	(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)					20,548.03	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	21,006.84	65,961.35
1130	Tax Title and Property Sales	8.11	0.00
1190	Penalties and Interest on Taxes	302.68	359.60
1510	Interest Earnings	1,778.48	471.52
3440	State HB20/SB417 Prop Tax Reimb	214.29	460.43
3444	State School Block Grant	5,062.51	4,933.81

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		28,372.91	72,186.71
--	--	-----------	-----------

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	74,671.00	0.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	74,671.00	0.00
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## Schedule of Changes Worksheet

Beginning Fund Balance		26,578.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		72,186.71	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		98,764.79	(5)



# Trustees' Financial Summary

FY2002-03

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## 12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	84.83	48.17
1611	National School Lunch Program	71,153.65	67,980.52
1900	Other Revenue from Local Sources	1,741.07	1,489.25
3220	State Food Services Match	800.22	0.00
4550	Federal Child Nutrition	60,694.02	63,297.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>134,473.79</u>	<u>132,815.43</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	43,841.92	48,231.60
	6XX Supplies and Materials	91,506.90	79,759.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>135,348.82</u>	<u>127,990.78</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				11,542.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				132,815.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				127,990.78	(3)
Increase/Decrease of Reserve for Inventories					
This Year	18,233.15	Less Last Year	7,615.64	(4a)	10,617.51
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)				10,617.51	(4)
				26,984.38	(5)



# Trustees' Financial Summary

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## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	727.68	2,445.01
1130 Tax Title and Property Sales	1.18	0.00
1190 Penalties and Interest on Taxes	13.67	14.86
1510 Interest Earnings	115.29	36.63
3440 State HB20/SB417 Prop Tax Reimb	5.04	17.02
3444 State School Block Grant	618.92	603.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,481.78</b>	<b>3,116.71</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	3,409.36	1,514.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>3,409.36</b>	<b>1,514.50</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	3,145.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,116.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,514.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,748.03	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,617.45	592.82
2240	County Retirement Distribution	131,384.76	147,658.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>133,002.21</u>	<u>148,250.82</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	74,006.90	90,502.37
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	4,017.65	4,237.90
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	2,699.50	2,769.37
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	7,003.00	6,667.06
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	7,630.34	9,382.95
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	7,179.00	3,850.57
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	7,724.20	8,201.89
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	10,149.95	6,623.07
310	Agriculture		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,179.32	0.00
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	3,556.65
910	Food Services		
31XX	Food Services		
	2XX Personal Services - Employee Benefits	6,138.35	6,725.95



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
<b>910 Budget Amendment</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	136,728.21	142,517.78

### Schedule of Changes Worksheet

Beginning Fund Balance	45,169.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	148,250.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	142,517.78	(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)	50,902.28	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>002 REAP</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,746.00
<b>003 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	26,780.00
<b>004 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	2,587.00
<b>005 Mary Fields Tapes</b>	
1320 Tuition from Schl Dists/Counties Within State	10.00
<b>006 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,983.00
<b>007 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	4,148.00
<b>066 ESEA Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	58,925.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	112,179.00

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

PRC Program Function Object	2003 Value
<b>002 REAP</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	13,781.96
2XX Personal Services - Employee Benefits	1,964.04
<b>002 Subtotal</b>	15,746.00
<b>003 Title II, Part A, Teacher/Principal Train/Recruit</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	23,088.94
2XX Personal Services - Employee Benefits	3,086.06
3XX Purchased Professional and Technical Services	420.00
6XX Supplies and Materials	185.00
<b>003 Subtotal</b>	26,780.00



# 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	2003 Value
<b>004 Title II, Part D, Ed Technology</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2,587.00
<b>006 Title IV, Part A, Safe &amp; Drug-Free</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	3,491.99
2XX Personal Services - Employee Benefits	491.01
	3,983.00
<b>006 Subtotal</b>	
<b>007 Title V, Part A, Innovative Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	3,656.99
2XX Personal Services - Employee Benefits	491.01
	4,148.00
<b>007 Subtotal</b>	
<b>066 ESEA Title I Part A</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	54,241.54
2XX Personal Services - Employee Benefits	3,852.74
6XX Supplies and Materials	830.72
	58,925.00
<b>066 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      112,169.00



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						380.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						112,179.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						112,169.00	(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)						390.05	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 REAP	15,746.00	15746.00	.00
003 Title II, Part A, Teacher/Principal Train/Recruit	26,780.00	26780.00	.00
004 Title II, Part D, Ed Technology	2,587.00	2587.00	.00
005 Mary Fields Tapes	10.00	0.00	10.00
006 Title IV, Part A, Safe & Drug-Free	3,983.00	3983.00	.00
007 Title V, Part A, Innovative Programs	4,148.00	4148.00	.00
066 ESEA Title I Part A	58,925.00	58925.00	.00
<b>Total</b>	<u>112,179.00</u>	<u>112,169.00</u>	<u>10.00</u>



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	143.74	44.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	143.74	44.90

### Schedule of Changes Worksheet

Beginning Fund Balance	4,518.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44.90	(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)	4,563.05	(5)



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## 26 - Impact Aid Fund

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

PRC Revenue	2002 Value	2003 Value
4820 Federal Impact Aid - Title VIII	0.00	711.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	711.68

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	711.68	(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)		711.68 (5)



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## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
3281 State Technology Aid	266.30	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	266.30	0.00

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	1,126.08	253.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,126.08	253.16

### Schedule of Changes Worksheet

Beginning Fund Balance		266.30	(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		253.16	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		13.14	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	5,597.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	5,597.07

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,597.07	(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)	5,597.07	(5)



# Trustees' Financial Summary

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## 50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	111,086.78	113,855.78
1130	Tax Title and Property Sales	39.12	0.00
1190	Penalties and Interest on Taxes	1,528.63	874.14
3120	State Guaranteed Tax Base Aid	11,222.80	12,554.19
3440	State HB20/SB417 Prop Tax Reimb	1,151.00	765.16
3444	State School Block Grant	20,916.45	20,384.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>145,944.78</u>	<u>148,433.97</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	55,000.00	55,000.00
	850 Interest on Debt	102,557.50	98,707.50
	860 Agent Fees/Issuance Costs	250.00	250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>157,807.50</u>	<u>153,957.50</u>



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50 - Debt Service Fund

## Schedule of Changes Worksheet

Beginning Fund Balance					17,059.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					148,433.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					153,957.50	(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)					11,535.97	(5)



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## 60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	14,056.13	107.18
1900	Other Revenue from Local Sources	4,108.39	0.00
5200	Sale or Compensation for Loss of Assets	255.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>18,419.52</u>	<u>107.18</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	10,000.00	0.00
	4XX Purchased Property Services	29,597.42	0.00
	6XX Supplies and Materials	13,774.20	0.00
	7XX Property and Equipment Acquisition	1,153,935.80	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>1,207,307.42</u>	<u>0.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				4,891.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				107.18	(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)				4,998.28	(5)



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## 78 - Self Insurance Fund - Health

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	291.64	95.01
1900 Other Revenue from Local Sources	0.00	128,552.92
1920 Contributions/Donations from Private Sources	99,680.38	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>99,972.02</b>	<b>128,647.93</b>

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

PRC Program Function Object	2002 Value	2003 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	103,173.92	104,882.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>103,173.92</b>	<b>104,882.24</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	8.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	128,647.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	104,882.24	(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)	23,774.06	(5)



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## 81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1900 Other Revenue from Local Sources	0.00	3,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	3,500.00

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,500.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,500.00	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	24,501.96	27,892.97
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	1,153,935.80	1,261.33
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	3,409.36	2,044.00
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	32,411.92
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	32,411.92

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,803.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	46,672.87
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	48,855.11
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	43,458.15	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	65.00	0.00	0.00	0.00	
280	1XXX	5XX	179.00	0.00	0.00	0.00	
280	1XXX	6XX	1,587.94	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	3,565.02	0.00	0.00	0.00	
<b>Totals</b>			48,855.11	0.00	0.00	0.00	48,855.11



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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 FY03.*