



# Trustees' Financial Summary

FY2002-03

Submit ID: 0102-875277780000

07 Cascade County

**\*\* Recalculated \*\***

0102 Cascade H S

### 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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PRC	Title	Project Type	Project Number	CFDA #
002	GATEWAY	LOCAL		
004	REAP	STATE	XXXXXXXXXXXX	
008	IDEA, Part B, Children w/Disabilities	FEDERAL	0796997703ALLO	84.027
010	Donation	LOCAL		
011	Lions Club donation	LOCAL		
012	Harcourt Brace refund	LOCAL		
102	Vo Ed All Career & Tech Ed Programs	STATE	xxxxxxxxxxx	State
103	Vo Ed All Career & Tech Ed Programs	STATE	xxxxxxxxxxxxxxxxxxx	State
104	Vo Ed All Career & Tech Ed Programs	STATE	xxxxxxxxxxx	State
541	Vo Ed Carl D Perkins-Basic	FEDERAL	0701028101BG	84.048A
888	Montana Tales Grant	LOCAL	xxxxxxxxxxxxxxxxxxx	XXXXXXXX

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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)	50,437.12	34,450.83	53,212.30	
02	Taxes Receivable - Real and Personal (120-149)	25,653.83	5,717.17	2,545.74	
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>76,090.95</b>	<b>40,168.00</b>	<b>55,758.04</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)	25,653.83	5,717.17	2,545.74	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>25,653.83</b>	<b>5,717.17</b>	<b>2,545.74</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	50,437.12	34,450.83	53,212.30	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>50,437.12</b>	<b>34,450.83</b>	<b>53,212.30</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>76,090.95</b>	<b>40,168.00</b>	<b>55,758.04</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)	2,458.28	52,640.18	3,644.88	659.33
02	Taxes Receivable - Real and Personal (120-149)	185.09			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>2,643.37</b>	<b>52,640.18</b>	<b>3,644.88</b>	<b>659.33</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)	185.09			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>185.09</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,458.28	52,640.18	3,644.88	659.33
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,458.28</b>	<b>52,640.18</b>	<b>3,644.88</b>	<b>659.33</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,643.37</b>	<b>52,640.18</b>	<b>3,644.88</b>	<b>659.33</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)	4,382.69			4,669.25
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)	2,283.31			
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>6,666.00</b>			<b>4,669.25</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6,666.00			4,669.25
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,666.00</b>			<b>4,669.25</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,666.00</b>			<b>4,669.25</b>

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0102 Cascade H S

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)			869.16	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			869.16	
<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)			869.16	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			869.16	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			869.16	

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0102 Cascade H S

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)		3,684.27	12,373.23	
02	Taxes Receivable - Real and Personal (120-149)			11,156.90	
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>		3,684.27	23,530.13	
<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)			11,156.90	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			11,156.90	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		3,684.27	12,373.23	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		3,684.27	12,373.23	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		3,684.27	23,530.13	

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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)	526.34			
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>	526.34			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
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)	526.34			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	526.34			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	526.34			

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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	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		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)			44,854.14	
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>			44,854.14	
<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)			44,854.14	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			44,854.14	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			44,854.14	

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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)	30,440.37	24,699.19		
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>30,440.37</b>	<b>24,699.19</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	30,440.37	24,699.19		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>30,440.37</b>	<b>24,699.19</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>30,440.37</b>	<b>24,699.19</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)			392,555.40	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				17,042.48
15	Amounts to be Provided (404-406)				1,837,625.49
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>3,286,535.55</b>	<b>1,854,667.97</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)				1,820,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				34,667.97
35	<b>TOTAL LIABILITIES</b>				<b>1,854,667.97</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			3,286,535.55	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>3,286,535.55</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>3,286,535.55</b>	<b>1,854,667.97</b>



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0102 Cascade H S

## 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	222,701.65	272,787.80
1130	Tax Title and Property Sales	49.48	0.00
1190	Penalties and Interest on Taxes	1,188.57	1,810.72
1510	Interest Earnings	3,711.96	210.16
1900	Other Revenue from Local Sources	31.77	116.36
3110	Direct State Aid	525,948.92	542,760.14
3115	State Spec Ed Allowable Cost Pymt to Districts	22,028.03	28,267.18
3120	State Guaranteed Tax Base Aid	200,026.97	209,237.25
3440	State HB20/SB417 Prop Tax Reimb	1,815.45	1,449.46
3444	State School Block Grant	34,457.90	33,581.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,011,960.70</u>	<u>1,090,220.96</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		
1XX	Personal Services - Salaries	293,239.90	310,936.19
2XX	Personal Services - Employee Benefits	51,990.61	77,644.33
3XX	Purchased Professional and Technical Services	0.00	1,125.88
4XX	Purchased Property Services	3,439.35	6,719.69
5XX	Other Purchased Services	6,060.89	5,649.73
6XX	Supplies and Materials	3,198.99	22,995.07
21XX	Support Services - Students		
1XX	Personal Services - Salaries	25,613.40	25,939.11
2XX	Personal Services - Employee Benefits	1,931.04	2,153.04
5XX	Other Purchased Services	78.00	20.54
6XX	Supplies and Materials	1,559.07	1,200.96
222X	Educational Media Services		
1XX	Personal Services - Salaries	18,879.00	19,351.44
2XX	Personal Services - Employee Benefits	2,396.04	2,690.04
3XX	Purchased Professional and Technical Services	700.00	0.00
6XX	Supplies and Materials	858.68	820.34
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	46,357.41	24,963.36
2XX	Personal Services - Employee Benefits	3,269.52	3,763.44
3XX	Purchased Professional and Technical Services	6,986.03	7,767.51
4XX	Purchased Property Services	1,027.10	1,417.65
5XX	Other Purchased Services	5,549.56	11,638.63
6XX	Supplies and Materials	6,061.17	6,537.32



# Trustees' Financial Summary

FY2002-03

Submit ID: 0102-875277780000

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	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		810	Dues and Fees	1,034.50	2,068.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	40,549.18	45,946.94
		2XX	Personal Services - Employee Benefits	5,137.80	5,958.36
		3XX	Purchased Professional and Technical Services	750.00	975.00
		4XX	Purchased Property Services	131.30	0.00
		5XX	Other Purchased Services	613.63	1,204.50
		6XX	Supplies and Materials	5,086.95	3,073.12
		810	Dues and Fees	1,135.00	1,981.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	74,430.18	72,174.05
		2XX	Personal Services - Employee Benefits	4,792.08	2,654.28
		3XX	Purchased Professional and Technical Services	136.00	0.00
		4XX	Purchased Property Services	74,553.76	70,380.52
		5XX	Other Purchased Services	11,018.85	13,042.82
		6XX	Supplies and Materials	18,028.08	23,884.91
		7XX	Property and Equipment Acquisition	0.00	2,505.93
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	39,758.58	33,899.81
		2XX	Personal Services - Employee Benefits	44.40	44.40
		4XX	Purchased Property Services	0.00	134.98
		5XX	Other Purchased Services	1,133.14	186.96
		6XX	Supplies and Materials	1,167.52	1,715.71
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,422.87	2,580.65
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	127,935.05	0.00
		2XX	Personal Services - Employee Benefits	10,466.52	0.00
		4XX	Purchased Property Services	361.75	0.00
		5XX	Other Purchased Services	2,748.56	0.00
		6XX	Supplies and Materials	5,831.50	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	118,209.00
		2XX	Personal Services - Employee Benefits	0.00	10,364.64
		4XX	Purchased Property Services	0.00	153.36
		5XX	Other Purchased Services	0.00	1,573.89



# Trustees' Financial Summary

FY2002-03

Submit ID: 0102-875277780000

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	2002 Value	2003 Value	
390	State Career & Technical Ed Entitlement - Undistributed					
	1XXX	Instruction				
		6XX	Supplies and Materials	0.00	7,924.70	
710	School Sponsored Extracurricular Activities					
	34XX	Extracurricular - Activities				
		1XX	Personal Services - Salaries	17,315.62	15,009.04	
		5XX	Other Purchased Services	4,576.30	2,825.48	
		6XX	Supplies and Materials	298.07	48.00	
		810	Dues and Fees	450.00	450.00	
720	School Sponsored Athletics					
	35XX	Extracurricular - Athletics				
		1XX	Personal Services - Salaries	57,926.10	49,798.18	
		4XX	Purchased Property Services	1,782.03	1,339.93	
		5XX	Other Purchased Services	2,778.57	4,038.83	
		6XX	Supplies and Materials	16,817.62	15,261.69	
		810	Dues and Fees	1,800.00	0.00	
		8XX	Other Expenditures	0.00	1,800.00	
910	Food Services					
	31XX	Food Services				
		6XX	Supplies and Materials	0.00	17,250.38	
<b>910</b>	<b>Budget Amendment</b>					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	29,709.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,041,916.27</u>	<u>1,063,793.33</u>	



# Trustees' Financial Summary

FY2002-03

Submit ID: 0102-875277780000

07 Cascade County

**\*\* Recalculated \*\***

0102 Cascade H S

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						24,009.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,090,220.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,063,793.33	(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)						50,437.12	(5)



# Trustees' Financial Summary

FY2002-03

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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		2002 Value	2003 Value
1110	District Tax Levy	49,990.03	62,382.87
1130	Tax Title and Property Sales	10.51	0.00
1190	Penalties and Interest on Taxes	941.77	408.33
1510	Interest Earnings	1,713.46	296.02
2220	County On-Schedule Trans Reimb	40,347.35	42,055.24
3210	State On-Schedule Trans Reimb	40,347.35	42,055.24
3440	State HB20/SB417 Prop Tax Reimb	410.07	331.73
3444	State School Block Grant	7,118.65	6,937.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>140,879.19</u>	<u>154,467.11</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	71,558.82	97,564.00
2XX	Personal Services - Employee Benefits	3,036.00	2,493.20
3XX	Purchased Professional and Technical Services	249.67	741.87
4XX	Purchased Property Services	12,348.02	16,667.69
5XX	Other Purchased Services	8,608.31	6,705.57
6XX	Supplies and Materials	1,834.25	15,841.31
7XX	Property and Equipment Acquisition	63,000.00	5,011.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>160,635.07</u>	<u>145,025.21</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0102-875277780000

07 Cascade County

**\*\* Recalculated \*\***

0102 Cascade H S

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						25,008.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						154,467.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						145,025.21	(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)						34,450.83	(5)



# Trustees' Financial Summary

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Submit ID: 0102-875277780000

07 Cascade County

**\*\* Recalculated \*\***

0102 Cascade H S

## 11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	10,253.15	30,667.25
1130 Tax Title and Property Sales	1.00	0.00
1190 Penalties and Interest on Taxes	124.69	147.42
1510 Interest Earnings	1,157.72	706.93
3440 State HB20/SB417 Prop Tax Reimb	85.13	169.28
3444 State School Block Grant	762.18	742.80

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>12,383.87</u>	<u>32,433.68</u>
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### 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	32,651.00	0.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>32,651.00</u>	<u>0.00</u>
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## Schedule of Changes Worksheet

Beginning Fund Balance	20,778.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,433.68	(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)
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)	53,212.30	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0102-875277780000

07 Cascade County

**\*\* Recalculated \*\***

0102 Cascade H S

## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	2,173.85	2,031.55
1190 Penalties and Interest on Taxes	24.92	13.88
1510 Interest Earnings	46.83	20.23
3440 State HB20/SB417 Prop Tax Reimb	18.72	10.66
3444 State School Block Grant	81.86	79.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,346.18</b>	<b>2,156.10</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	1,970.34	2,044.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,970.34</b>	<b>2,044.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance		2,346.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,156.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,044.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,458.28	(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		2002 Value	2003 Value
1510	Interest Earnings	1,591.79	565.95
2240	County Retirement Distribution	126,239.01	121,821.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>127,830.80</u>	<u>122,387.25</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	61,054.19	61,464.99
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,731.27	3,831.88
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,699.63	2,769.13
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,833.38	6,449.59
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,994.78	6,789.25
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,667.27	3,850.23
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	10,258.42	11,168.04
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,810.74	5,052.37
310 Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,773.07	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	17,233.72
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	101.49	47.02



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0102 Cascade H S

## 14 - Retirement Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	122,924.24	118,656.22
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### Schedule of Changes Worksheet

Beginning Fund Balance	48,909.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	122,387.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	118,656.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year                   0.00                                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year                   0.00                                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	52,640.18	(5)



# Trustees' Financial Summary

FY2002-03

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**\*\* Recalculated \*\***

0102 Cascade H S

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>002 GATEWAY</b>	
1900 Other Revenue from Local Sources	2,036.60
<b>004 REAP</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,680.00
<b>008 IDEA, Part B, Children w/Disabilities</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	14,284.00
<b>010 Donation</b>	
1900 Other Revenue from Local Sources	5,100.00
<b>011 Lions Club donation</b>	
1900 Other Revenue from Local Sources	500.00
<b>012 Harcourt Brace refund</b>	
1900 Other Revenue from Local Sources	623.70
<b>102 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	5,018.00
<b>103 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	1,921.00
<b>104 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	653.00
<b>541 Vo Ed Carl D Perkins-Basic</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	6,637.00
<b>888 Montana Tales Grant</b>	
4700 Federal Miscellaneous Grants from other State Agencies	68,169.49

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

126,622.79

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

PRC Program Function Object	2003 Value
<b>002 GATEWAY</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,685.73
<b>004 REAP</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	18,113.52



# Trustees' Financial Summary

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07 Cascade County

**\*\* Recalculated \*\***

0102 Cascade H S

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2,738.70
5XX Other Purchased Services	827.78
	21,680.00
<b>004 Subtotal</b>	
<b>008 IDEA, Part B, Children w/Disabilities</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	2,744.92
2XX Personal Services - Employee Benefits	309.08
4XX Purchased Property Services	7,981.00
6XX Supplies and Materials	3,249.00
	14,284.00
<b>008 Subtotal</b>	
<b>010 Donation</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,899.00
<b>011 Lions Club donation</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	500.00
<b>012 Harcourt Brace refund</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	623.70
<b>102 Vo Ed All Career &amp; Tech Ed Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	386.27
5XX Other Purchased Services	1,169.45
6XX Supplies and Materials	3,462.28
	5,018.00
<b>102 Subtotal</b>	



# 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	2003 Value
<b>103 Vo Ed All Career &amp; Tech Ed Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,750.00
810 Dues and Fees	171.00
	1,921.00
<b>103 Subtotal</b>	1,921.00
<b>104 Vo Ed All Career &amp; Tech Ed Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	653.00
<b>541 Vo Ed Carl D Perkins-Basic</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	5,439.53
6XX Supplies and Materials	1,197.47
	6,637.00
<b>541 Subtotal</b>	6,637.00
<b>888 Montana Tales Grant</b>	
470 Federal Miscellaneous Grants from other State Agencies	
222X Educational Media Services	
1XX Personal Services - Salaries	31,156.51
3XX Purchased Professional and Technical Services	9,054.69
5XX Other Purchased Services	8,228.52
6XX Supplies and Materials	19,729.77
	68,169.49
<b>888 Subtotal</b>	68,169.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      125,070.92



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						2,093.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						126,622.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						125,070.92	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,644.88	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 GATEWAY	2,036.60	2685.73	-649.13
004 REAP	21,680.00	21680.00	.00
008 IDEA, Part B, Children w/Disabilities	14,284.00	14284.00	.00
010 Donation	5,100.00	2899.00	2201.00
011 Lions Club donation	500.00	500.00	.00
012 Harcourt Brace refund	623.70	623.70	.00
102 Vo Ed All Career & Tech Ed Programs	5,018.00	5018.00	.00
103 Vo Ed All Career & Tech Ed Programs	1,921.00	1921.00	.00
104 Vo Ed All Career & Tech Ed Programs	653.00	653.00	.00
541 Vo Ed Carl D Perkins-Basic	6,637.00	6637.00	.00
888 Montana Tales Grant	68,169.49	68169.49	.00
<b>Total</b>	<u>126,622.79</u>	<u>125,070.92</u>	<u>1,551.87</u>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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## 17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1340 Fees for Adult Education	2,521.50	3,142.00
1510 Interest Earnings	0.00	10.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,521.50	3,152.59

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

PRC Program Function Object	2002 Value	2003 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	132.92	197.97
3XX Purchased Professional and Technical Services	1,737.50	2,587.50
6XX Supplies and Materials	611.00	1,123.82
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,481.42	3,909.29

## Schedule of Changes Worksheet

Beginning Fund Balance	1,416.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,152.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,909.29	(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)	659.33	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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## 18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1311 Driver's Education Fees	1,650.00	0.00
1510 Interest Earnings	161.35	40.13
1900 Other Revenue from Local Sources	100.00	0.00
1982 Summer Session - Driver's Education Fees	2,470.00	3,780.00
3260 State Driver's Education Reimbursement	1,323.32	2,283.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,704.67</b>	<b>6,103.44</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		
1XX Personal Services - Salaries	4,032.00	3,108.00
2XX Personal Services - Employee Benefits	515.54	319.32
4XX Purchased Property Services	8.00	363.00
5XX Other Purchased Services	0.00	648.00
6XX Supplies and Materials	336.39	947.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>4,891.93</b>	<b>5,386.22</b>



# Trustees' Financial Summary

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07 Cascade County

**\*\* Recalculated \*\***

0102 Cascade H S

## 18 - Traffic Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						5,948.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,103.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,386.22	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,666.00	(5)



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**\*\* Recalculated \*\***

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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	150.26	48.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	150.26	48.24

### Schedule of Changes Worksheet

Beginning Fund Balance	4,621.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48.24	(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)	4,669.25	(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	869.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	869.16

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	869.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	869.16	(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	246.84	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	246.84	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	1,047.50	246.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,047.50	246.84

## Schedule of Changes Worksheet

Beginning Fund Balance	246.84	(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	246.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year                   0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year                   0.00                   (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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## 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	3,684.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	3,684.27

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,684.27	(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)	3,684.27	(5)



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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	90,377.33	117,606.07
1130	Tax Title and Property Sales	31.57	0.00
1190	Penalties and Interest on Taxes	1,364.40	814.70
1510	Interest Earnings	0.00	23.11
3120	State Guaranteed Tax Base Aid	15,229.27	15,121.44
3440	State HB20/SB417 Prop Tax Reimb	698.05	602.76
3444	State School Block Grant	22,606.74	22,032.02

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

130,307.36      156,200.10

### 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	60,000.00
850	Interest on Debt	108,520.00	105,220.00
860	Agent Fees/Issuance Costs	250.00	250.00

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

163,770.00      165,470.00



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## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						21,643.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						156,200.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						165,470.00	(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)						12,373.23	(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	17,691.49	123.18
1900	Other Revenue from Local Sources	4,108.38	650.00
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>		22,054.87	773.18

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	17,632.78	0.00
	4XX Purchased Property Services	29,855.41	0.00
	5XX Other Purchased Services	1,286,167.58	0.00
	6XX Supplies and Materials	18,636.53	0.00
	7XX Property and Equipment Acquisition	0.00	1,261.23
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		1,352,292.30	1,261.23

## Schedule of Changes Worksheet

Beginning Fund Balance				1,014.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				773.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,261.23	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				526.34	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	154,628.89	180,544.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	154,628.89	180,544.41

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	147,139.54	180,117.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	147,139.54	180,117.25

## Schedule of Changes Worksheet

Beginning Fund Balance	44,426.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	180,544.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	180,117.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00 Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00 Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,854.14	(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	28,477.34	24,987.91
XX	XXX 4XXX	710 Land	12,500.00	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	1,453,112.91	1,261.23
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	23,462.36
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	23,462.36

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,820.14
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,785.58
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	38,562.51
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	33,899.81	0.00	0.00	0.00	
280	1XXX	2XX	44.40	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	134.98	0.00	0.00	0.00	
280	1XXX	5XX	186.96	0.00	0.00	0.00	
280	1XXX	6XX	1,715.71	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	2,580.65	0.00	0.00	0.00	
<b>Totals</b>			38,562.51	0.00	0.00	0.00	38,562.51



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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.*