



# Trustees' Financial Summary

FY2002-03

Submit ID: 0118-464444440000

**07 Cascade County**  
**0118 Simms 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** Charla Merja

Phone #: (406) 264-5110

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Todd Klick

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Jess Anderson

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Black Mountain

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 #
100	PRIOR PERIOD ADJUSTMENT	LOCAL		
301	Title II, Part D, Ed Technology	FEDERAL	0701186003	84.318
302	Title II, Part D, Ed Technology	FEDERAL	0701186003	84.318
303	Title V, Part A, Innovative Programs	FEDERAL	0701183903	84.298
304	Title V, Part A, Innovative Programs	FEDERAL	0701183903	84.298
305	Title IV, Part A, Safe & Drug-Free	FEDERAL	0701181603	84.186A
306	Title IV, Part A, Safe & Drug-Free	FEDERAL	0701181603	84.186A
307	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0712251403	84.367
308	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0712251403	84.367
310	Vo Ed Family & Consumer Science	STATE	20	State
311	Vo Ed Tech Ed/Industrial Arts	STATE	21	State
312	Vo Ed Business/Marketing	STATE	07	State
313	Vo Ed Carl D Perkins-Basic	FEDERAL	070118103BG	84.048A
314	School Renovation, IDEA, Technology	FEDERAL	0701186502	84.352
315	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	556091213	84.358A
316	IDEA FLOW THRU FUNDS	LOCAL		
317	IDEA FLOW THROUGH FUNDS	LOCAL		
318	HERITAGE LIBRARY FUNDS	LOCAL		
370	Title I, Part A, Improvement Grants	FEDERAL	0701183103	84.010A
380	Title I, Part A, Improvement Grants	FEDERAL	0701183103	84.010A
500	Stockman Bank Donation	LOCAL		
603	Title VI - Effective Schls	FEDERAL	0701183902	84.298
605	Title IV Drug Free Schools	FEDERAL	0701181602	84.1846
606	Title IV, Part A, Safe & Drug-Free	FEDERAL	0701181602	84.186A
670	Title I Program Improve	FEDERAL	0701183102	84.218A
680	Title iI, Program Improve	FEDERAL	0701183102	84.218A
910	Budget Amendment			

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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)	115,280.49	27,815.65	12,147.51	
02	Taxes Receivable - Real and Personal (120-149)	51,924.95	7,503.17	2,652.15	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,719.40		
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>167,205.44</b>	<b>38,038.22</b>	<b>14,799.66</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		2,719.40		
25	Deferred Revenue (680)	51,924.95	7,503.17	2,652.15	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>51,924.95</b>	<b>10,222.57</b>	<b>2,652.15</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	4,026.13			
48	Fund Balance for Budget (961-970)	111,254.36	27,815.65	12,147.51	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>115,280.49</b>	<b>27,815.65</b>	<b>12,147.51</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>167,205.44</b>	<b>38,038.22</b>	<b>14,799.66</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)	-270.26	61,198.93	54,422.52	4,237.02
02	Taxes Receivable - Real and Personal (120-149)	1,180.34			447.00
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			28,884.81	
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>910.08</b>	<b>61,198.93</b>	<b>83,307.33</b>	<b>4,684.02</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)	1,180.34		28,884.81	447.00
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1,180.34</b>		<b>28,884.81</b>	<b>447.00</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-270.26	61,198.93	54,422.52	4,237.02
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>-270.26</b>	<b>61,198.93</b>	<b>54,422.52</b>	<b>4,237.02</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>910.08</b>	<b>61,198.93</b>	<b>83,307.33</b>	<b>4,684.02</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)	17,487.13			2,415.20
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>	<b>17,487.13</b>			<b>2,415.20</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)	17,487.13			2,415.20
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>17,487.13</b>			<b>2,415.20</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>17,487.13</b>			<b>2,415.20</b>

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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)				
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>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)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)	6,104.38	3,593.41	-223.12	
02	Taxes Receivable - Real and Personal (120-149)			4,233.23	
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>6,104.38</b>	<b>3,593.41</b>	<b>4,010.11</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)			4,233.23	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>4,233.23</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6,104.38	3,593.41	-223.12	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,104.38</b>	<b>3,593.41</b>	<b>-223.12</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,104.38</b>	<b>3,593.41</b>	<b>4,010.11</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)	2,298.88	51,041.88		
02	Taxes Receivable - Real and Personal (120-149)		2,467.12		
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>	2,298.88	53,509.00		
<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)		2,467.12		
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>		2,467.12		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,298.88	51,041.88		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,298.88	51,041.88		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,298.88	53,509.00		

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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)	5,309.85		50,340.37	
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>	5,309.85		50,340.37	
<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)	5,309.85		50,340.37	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,309.85		50,340.37	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,309.85		50,340.37	



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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)				
11	Buildings and Building Improvements (331 & 332)			899,730.13	
12	Machinery and Equipment (341 & 342)			701,610.27	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				2,192.08
15	Amounts to be Provided (404-406)				237,021.38
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>1,601,340.40</b>	<b>239,213.46</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)				195,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				44,213.46
35	<b>TOTAL LIABILITIES</b>				<b>239,213.46</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			1,601,340.40	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>1,601,340.40</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>1,601,340.40</b>	<b>239,213.46</b>



# Trustees' Financial Summary

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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	325,129.45	375,146.11
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	9,562.20	0.00
1130	Tax Title and Property Sales	98.10	126.32
1190	Penalties and Interest on Taxes	6,617.91	3,696.02
1510	Interest Earnings	7,475.98	2,000.53
1900	Other Revenue from Local Sources	1,558.51	1,268.28
3110	Direct State Aid	516,982.54	471,867.73
3115	State Spec Ed Allowable Cost Pymt to Districts	39,702.64	31,342.84
3120	State Guaranteed Tax Base Aid	234,514.48	211,134.99
3440	State HB20/SB417 Prop Tax Reimb	9,341.61	4,457.69
3444	State School Block Grant	43,444.26	42,339.79
6100	Material Prior Period Revenue Adjustments	3,064.12	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,197,491.80</b>	<b>1,143,380.30</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	327,287.14	320,134.09
2XX	Personal Services - Employee Benefits	35,662.84	31,454.81
3XX	Purchased Professional and Technical Services	9,775.04	13,803.57
4XX	Purchased Property Services	0.00	224.10
5XX	Other Purchased Services	475.06	787.66
6XX	Supplies and Materials	36,104.88	46,772.11
810	Dues and Fees	756.47	25.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	43,000.36	36,408.80
2XX	Personal Services - Employee Benefits	4,361.64	3,280.14
3XX	Purchased Professional and Technical Services	781.60	1,875.57
5XX	Other Purchased Services	21.90	61.90
6XX	Supplies and Materials	165.47	113.88
222X	Educational Media Services		
1XX	Personal Services - Salaries	30,348.96	32,625.92
2XX	Personal Services - Employee Benefits	2,091.36	2,459.76
6XX	Supplies and Materials	5,139.02	5,658.57
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	20,257.54	23,987.67
2XX	Personal Services - Employee Benefits	3,337.32	4,960.32
3XX	Purchased Professional and Technical Services	2,580.63	740.83



# Trustees' Financial Summary

FY2002-03

Submit ID: 0118-464444440000

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	14,203.25	1,914.68
		6XX	Supplies and Materials	3,774.26	1,173.69
		810	Dues and Fees	706.00	1,028.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	21,452.65	68,373.14
		2XX	Personal Services - Employee Benefits	1,323.40	0.00
		3XX	Purchased Professional and Technical Services	6,418.21	2,903.65
		5XX	Other Purchased Services	820.91	2,054.09
		6XX	Supplies and Materials	5,369.52	3,924.78
		810	Dues and Fees	353.99	50.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	5,975.25	6,473.30
		2XX	Personal Services - Employee Benefits	15,458.19	19,084.76
		3XX	Purchased Professional and Technical Services	9,236.60	6,604.62
		4XX	Purchased Property Services	752.00	4,601.25
		5XX	Other Purchased Services	19,273.00	12,925.20
		6XX	Supplies and Materials	15,514.88	15,915.73
		810	Dues and Fees	2,145.42	2,312.90
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	59,372.03	66,158.78
		2XX	Personal Services - Employee Benefits	1,501.85	2,248.82
		4XX	Purchased Property Services	58,544.70	47,655.87
		6XX	Supplies and Materials	49,158.81	33,053.98
		7XX	Property and Equipment Acquisition	32,720.43	34,563.62
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	16,168.35
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	45,997.77	0.00
		850	Interest on Debt	1,554.78	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	62,158.43	30,260.08
		2XX	Personal Services - Employee Benefits	2,344.69	6,017.52
		3XX	Purchased Professional and Technical Services	2,372.13	2,373.77
		5XX	Other Purchased Services	295.59	699.51
		6XX	Supplies and Materials	6,508.88	1,247.63
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	112,765.88	0.00

# 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
310	Agriculture				
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	11,432.64	0.00
			4XX Purchased Property Services	123.88	0.00
			6XX Supplies and Materials	6,822.55	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	117,409.60
			2XX Personal Services - Employee Benefits	0.00	9,720.91
			4XX Purchased Property Services	0.00	93.00
			5XX Other Purchased Services	0.00	25.55
			6XX Supplies and Materials	0.00	3,517.70
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	7,380.62	10,245.89
			5XX Other Purchased Services	1,895.23	6,092.68
			6XX Supplies and Materials	720.55	741.40
			810 Dues and Fees	3,917.20	614.00
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	47,750.69	53,154.10
			5XX Other Purchased Services	587.03	1,322.12
			6XX Supplies and Materials	8,299.03	13,347.42
			810 Dues and Fees	1,800.00	0.00
910	Food Services				
		31XX	Food Services		
			1XX Personal Services - Salaries	5,084.46	28,492.41
			2XX Personal Services - Employee Benefits	0.00	16.27
			3XX Purchased Professional and Technical Services	1,575.00	1,890.00
999	Undistributed				
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	1,089.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,177,609.61</u>	<u>1,162,934.93</u>



# Trustees' Financial Summary

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01 - General Fund

## Schedule of Changes Worksheet

Beginning Fund Balance						133,644.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,143,380.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,162,934.93	(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	4,026.13	Less Last Year	2,835.58	(4b)		1,190.55	
						1,190.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						115,280.49	(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	51,838.02	53,566.61
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,525.56	0.00
1130	Tax Title and Property Sales	15.65	17.93
1190	Penalties and Interest on Taxes	1,054.35	515.95
1510	Interest Earnings	1,576.42	572.47
2220	County On-Schedule Trans Reimb	45,277.85	43,698.32
3210	State On-Schedule Trans Reimb	45,277.85	40,978.94
3440	State HB20/SB417 Prop Tax Reimb	1,490.40	632.53
3444	State School Block Grant	6,693.38	6,523.22
6100	Material Prior Period Revenue Adjustments	220.97	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>154,970.45</u>	<u>146,505.97</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		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	16,849.25	17,687.67
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,708.27	4,106.88
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	58,191.56	68,079.80
2XX	Personal Services - Employee Benefits	7,576.19	8,282.39
4XX	Purchased Property Services	8,850.57	13,520.71
5XX	Other Purchased Services	5,312.31	0.00
6XX	Supplies and Materials	25,760.66	33,813.65
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	3,112.34	33,325.67
999	Undistributed		
9999	Undistributed		
892	Material Prior Period Expenditure Adjustments	743.29	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>130,104.44</u>	<u>178,816.77</u>



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					60,126.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					146,505.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					178,816.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,815.65	(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	16,237.04	17,109.16
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	486.65	0.00
1130	Tax Title and Property Sales	4.99	5.73
1190	Penalties and Interest on Taxes	322.96	165.12
1510	Interest Earnings	1,005.99	34.54
3440	State HB20/SB417 Prop Tax Reimb	475.42	202.01
3444	State School Block Grant	1,552.50	1,513.03
5200	Sale or Compensation for Loss of Assets	0.00	850.00
6100	Material Prior Period Revenue Adjustments	70.48	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>20,156.03</u>	<u>19,879.59</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		
7XX	Property and Equipment Acquisition	4,933.58	39,674.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>4,933.58</u>	<u>39,674.34</u>



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						31,942.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,879.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,674.34	(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)						12,147.51	(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	0.00	12,538.25
1130 Tax Title and Property Sales	0.00	4.43
1190 Penalties and Interest on Taxes	0.00	74.76
1510 Interest Earnings	385.84	132.56
3440 State HB20/SB417 Prop Tax Reimb	0.00	156.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	385.84	12,906.41

### 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	0.00	21,518.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	21,518.98

## Schedule of Changes Worksheet

Beginning Fund Balance	8,342.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,906.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,518.98	(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)		-270.26 (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	2,293.89	721.68
2240	County Retirement Distribution	125,058.31	154,988.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		127,352.20	155,710.53

### 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	132,782.74	139,522.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		132,782.74	139,522.75

## Schedule of Changes Worksheet

Beginning Fund Balance		45,011.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		155,710.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		139,522.75	(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)		61,198.93	(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>100 PRIOR PERIOD ADJUSTMENT</b>	
6100 Material Prior Period Revenue Adjustments	-2,306.16
<b>301 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	1,437.00
<b>302 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	1,835.10
<b>303 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	1,949.00
<b>304 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	2,441.42
<b>305 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	11.14
<b>306 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,563.67
<b>307 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	29,468.72
<b>308 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,494.28
<b>310 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	965.00
<b>311 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	941.00
<b>312 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	710.00
<b>313 Vo Ed Carl D Perkins-Basic</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	11,623.99
<b>314 School Renovation, IDEA, Technology</b>	
4650 Federal Miscellaneous Grants from OPI	27,360.00
<b>316 IDEA FLOW THRU FUNDS</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	7,660.46
<b>317 IDEA FLOW THROUGH FUNDS</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	2,482.40
<b>370 Title I, Part A, Improvement Grants</b>	
4200 Title I, Part A, Improving Basic Programs	39,348.00
<b>380 Title I, Part A, Improvement Grants</b>	
4200 Title I, Part A, Improving Basic Programs	53,063.27



# 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>500 Stockman Bank Donation</b>	
1900 Other Revenue from Local Sources	364.95
<b>603 Title VI - Effective Schls</b>	
4350 Title V, Part A, Innovative Programs	1,715.50
<b>605 Title IV Drug Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	387.40
<b>606 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	436.33
<b>670 Title I Program Improve</b>	
4200 Title I, Part A, Improving Basic Programs	17,632.25
<b>680 Title II, Program Improve</b>	
4200 Title I, Part A, Improving Basic Programs	3,453.19

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

211,037.91

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

PRC Program Function Object	2003 Value
<b>301 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,437.00
<b>302 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,835.10
<b>303 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,949.00
<b>304 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	2,441.42



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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>305 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	11.14
<b>306 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
5XX Other Purchased Services	463.67
6XX Supplies and Materials	1,100.00
	1,563.67
<b>306 Subtotal</b>	
<b>307 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	23,149.92
3XX Purchased Professional and Technical Services	6,318.80
	29,468.72
<b>307 Subtotal</b>	
<b>308 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	6,494.28
<b>310 Vo Ed Family &amp; Consumer Science</b>	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	414.11
<b>311 Vo Ed Tech Ed/Industrial Arts</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	589.26
<b>313 Vo Ed Carl D Perkins-Basic</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	11,623.99



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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>314 School Renovation, IDEA, Technology</b>	
465 Federal Miscellaneous Grants from OPI	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	27,360.00
<b>315 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	17,135.00
<b>316 IDEA FLOW THRU FUNDS</b>	
271 State and Federal Aggregate of Reimbursements/Indirect C	
1XXX Instruction	
6XX Supplies and Materials	7,660.46
<b>317 IDEA FLOW THROUGH FUNDS</b>	
271 State and Federal Aggregate of Reimbursements/Indirect C	
1XXX Instruction	
6XX Supplies and Materials	2,477.40
<b>370 Title I, Part A, Improvement Grants</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	39,231.41
2XX Personal Services - Employee Benefits	116.59
<b>370 Subtotal</b>	39,348.00
<b>380 Title I, Part A, Improvement Grants</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	45,332.39
2XX Personal Services - Employee Benefits	18.57
6XX Supplies and Materials	7,603.00
<b>380 Subtotal</b>	52,953.96
<b>603 Title VI - Effective Schls</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,715.50



# 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
435 Title V, Part A, Innovative Programs	
<b>603 Subtotal</b>	1,715.50
<b>605 Title IV Drug Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	387.40
<b>606 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	436.33
<b>670 Title I Program Improve</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,963.18
2XX Personal Services - Employee Benefits	109.61
6XX Supplies and Materials	12,866.51
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,243.68
2XX Personal Services - Employee Benefits	7.00
<b>670 Subtotal</b>	17,189.98
<b>680 Title iI, Program Improve</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,851.09
2XX Personal Services - Employee Benefits	42.95
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	1.42
<b>680 Subtotal</b>	3,895.46



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					71,771.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					211,037.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					228,387.18	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					54,422.52	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 PRIOR PERIOD ADJUSTMENT	-2,306.16	0.00	-2306.16
301 Title II, Part D, Ed Technology	1,437.00	1437.00	.00
302 Title II, Part D, Ed Technology	1,835.10	1835.10	.00
303 Title V, Part A, Innovative Programs	1,949.00	1949.00	.00
304 Title V, Part A, Innovative Programs	2,441.42	2441.42	.00
305 Title IV, Part A, Safe & Drug-Free	11.14	11.14	.00
306 Title IV, Part A, Safe & Drug-Free	1,563.67	1563.67	.00
307 Title II, Part A, Teacher/Principal Train/Recruit	29,468.72	29468.72	.00
308 Title II, Part A, Teacher/Principal Train/Recruit	6,494.28	6494.28	.00
310 Vo Ed Family & Consumer Science	965.00	414.11	550.89
311 Vo Ed Tech Ed/Industrial Arts	941.00	589.26	351.74
312 Vo Ed Business/Marketing	710.00	0.00	710.00
313 Vo Ed Carl D Perkins-Basic	11,623.99	11623.99	.00
314 School Renovation, IDEA, Technology	27,360.00	27360.00	.00
315 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	0.00	17135.00	-17135.00
316 IDEA FLOW THRU FUNDS	7,660.46	7660.46	.00
317 IDEA FLOW THROUGH FUNDS	2,482.40	2477.40	5.00
318 HERITAGE LIBRARY FUNDS	0.00	0.00	.00



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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
370 Title I, Part A, Improvement Grants	39,348.00	39348.00	.00
380 Title I, Part A, Improvement Grants	53,063.27	52953.96	109.31
500 Stockman Bank Donation	364.95	0.00	364.95
603 Title VI - Effective Schls	1,715.50	1715.50	.00
605 Title IV Drug Free Schools	387.40	387.40	.00
606 Title IV, Part A, Safe & Drug-Free	436.33	436.33	.00
670 Title I Program Improve	17,632.25	17189.98	442.27
680 Title iI, Program Improve	3,453.19	3895.46	-442.27
910 Budget Amendment	0.00	0.00	.00
<b>Total</b>	<b>211,037.91</b>	<b>228,387.18</b>	<b>-17,349.27</b>



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## 17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	1,317.23	3,726.08
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	38.87	0.00
1130	Tax Title and Property Sales	0.40	1.29
1190	Penalties and Interest on Taxes	26.67	27.62
1340	Fees for Adult Education	761.00	624.00
1510	Interest Earnings	135.74	42.23
3440	State HB20/SB417 Prop Tax Reimb	38.04	45.59
3444	State School Block Grant	221.97	216.33
6100	Material Prior Period Revenue Adjustments	270.59	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,810.51</u>	<u>4,683.14</u>

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

PRC Program Function Object		2002 Value	2003 Value
170	Distance Learning		
	1XXX Instruction		
	1XX Personal Services - Salaries	0.00	2,576.56
	2XX Personal Services - Employee Benefits	0.00	8.85
	5XX Other Purchased Services	0.00	249.35
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	2,273.56	0.00
	2XX Personal Services - Employee Benefits	7.25	0.00
	5XX Other Purchased Services	340.26	0.00
	6XX Supplies and Materials	499.80	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>3,120.87</u>	<u>2,834.76</u>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					2,388.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,683.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,834.76	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,237.02	(5)



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## 18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	684.38	228.21
1982	Summer Session - Driver's Education Fees	4,140.00	3,220.00
3260	State Driver's Education Reimbursement	3,050.10	2,325.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7,874.48</u>	<u>5,773.44</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	3,019.87	4,242.00
	4XX Purchased Property Services	1,340.80	1,577.00
	6XX Supplies and Materials	692.05	860.45
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>5,052.72</u>	<u>6,679.45</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		18,393.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,773.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,679.45	(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)		17,487.13	(5)



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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	110.12	34.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	110.12	34.15

### Schedule of Changes Worksheet

Beginning Fund Balance	2,381.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34.15	(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)	2,415.20	(5)



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## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	11.06
3281 State Technology Aid	249.03	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	249.03	11.06

### Schedule of Changes Worksheet

Beginning Fund Balance	6,093.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,104.38	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	6.52
3282 State Flexibility Fund Allocation	0.00	3,586.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	3,593.41

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,593.41	(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)	3,593.41	(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	22,096.24	29,216.43
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	637.02	0.00
1130	Tax Title and Property Sales	6.54	9.90
1190	Penalties and Interest on Taxes	460.43	262.29
1510	Interest Earnings	269.78	96.71
3440	State HB20/SB417 Prop Tax Reimb	622.31	349.32
3444	State School Block Grant	4,146.30	4,040.89
6100	Material Prior Period Revenue Adjustments	92.28	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>28,330.90</u>	<u>33,975.54</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	15,000.00	20,000.00
	850 Interest on Debt	15,185.00	14,247.50
	860 Agent Fees/Issuance Costs	555.00	555.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>30,740.00</u>	<u>34,802.50</u>



# Trustees' Financial Summary

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50 - Debt Service Fund

## Schedule of Changes Worksheet

Beginning Fund Balance						603.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,975.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						34,802.50	(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)						-223.12	(5)



# Trustees' Financial Summary

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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	36.58	29.42
1900 Other Revenue from Local Sources	1,199.44	408.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,236.02	438.27

### Schedule of Changes Worksheet

Beginning Fund Balance	1,860.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	438.27	(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)	2,298.88	(5)



# Trustees' Financial Summary

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## 61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	16,649.13	16,924.25
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	482.25	0.00
1130	Tax Title and Property Sales	4.95	5.66
1190	Penalties and Interest on Taxes	319.34	165.55
1510	Interest Earnings	696.43	519.06
3440	State HB20/SB417 Prop Tax Reimb	471.10	199.75
3444	State School Block Grant	2,802.56	2,731.31
6100	Material Prior Period Revenue Adjustments	69.85	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>21,495.61</u>	<u>20,545.58</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		
7XX	Property and Equipment Acquisition	9,100.00	0.00
999	Undistributed		
9999	Undistributed		
892	Material Prior Period Expenditure Adjustments	0.00	0.04
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>9,100.00</u>	<u>0.04</u>



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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					30,496.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,545.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.04	(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)					51,041.88	(5)



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## 81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	265.19	76.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>265.19</u>	<u>76.12</u>

### 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		
8XX Other Expenditures	250.00	250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>250.00</u>	<u>250.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		5,483.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		76.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		250.00	(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)		5,309.85	(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	111,528.98	74,980.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	111,528.98	74,980.34

### 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	94,913.63	101,358.82
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	94,913.63	101,358.82

## Schedule of Changes Worksheet

Beginning Fund Balance	76,718.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,980.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	101,358.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00 Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00 Less Last Year           0.00                   (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	50,340.37	(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	38,269.69	34,646.05
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	76,854.02
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	21,518.98
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



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,713.22
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	19,713.22

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,570.53
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,386.86
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	40,598.51
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	30,260.08	0.00	0.00	0.00	
280	1XXX	2XX	6,017.52	0.00	0.00	0.00	
280	1XXX	3XX	2,373.77	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	699.51	0.00	0.00	0.00	
280	1XXX	6XX	1,247.63	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	0.00	0.00	0.00	0.00	
<b>Totals</b>			40,598.51	0.00	0.00	0.00	40,598.51



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0118-464444440000**

**07 Cascade County**

**0118 Simms H S**

*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.*