



Trustees' Financial Summary

FY2002-03

Submit ID: 0127-365740740000

07 Cascade County
0127 Vaughn Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Bev Denning

Phone #: (406) 965-2232

(Signature)

(Date)

Chair, Board of Trustees Sterlin Nielsen

(Signature)

(Date)

County Superintendent Jess Anderson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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 #
101	Title I Part A	FEDERAL	0701273102	84.010A
102	Title I Accountability Grant	FEDERAL	0701273202	84.348A
103	IDEA-B (Trans from Coop)	FEDERAL	0796997703	84.027A
202	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0701271403	84.367
204	Title II, Part D, Ed Technology	FEDERAL	0701276003	84.318
301	READING EXCELLENCE	FEDERAL	0701273302	84.338A
401	Title IV, Part A, Safe & Drug-Free	FEDERAL	0701271603	84.186A
501	Title V, Part A, Innovative Programs	FEDERAL	0701273903	84.298
601	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A023017	84.358A
701	Gifted & Talented	STATE	0701271303	State
801	GEAR UP	FEDERAL	600-018	84.334
802	GEAR UP	FEDERAL	PRNTL INVLVMT	84.334

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	75,769.09	24,008.17	59,527.84	11,094.95
02	Taxes Receivable - Real and Personal (120-149)	35,474.20	5,420.96	1,417.46	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	5,669.90			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	116,913.19	29,429.13	60,945.30	11,094.95
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	41,144.10	5,420.96	1,417.46	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	41,144.10	5,420.96	1,417.46	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	75,769.09	24,008.17	59,527.84	11,094.95
52	TOTAL FUND BALANCE/EQUITY	75,769.09	24,008.17	59,527.84	11,094.95
53	TOTAL LIABILITIES AND FUND BALANCE	116,913.19	29,429.13	60,945.30	11,094.95

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,646.91	44,629.08	29,989.95	2,169.31
02	Taxes Receivable - Real and Personal (120-149)	75.84			3.49
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,722.75	44,629.08	29,989.95	2,172.80
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	75.84			3.49
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	75.84			3.49
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	16,646.91	44,629.08	29,989.95	2,169.31
52	TOTAL FUND BALANCE/EQUITY	16,646.91	44,629.08	29,989.95	2,169.31
53	TOTAL LIABILITIES AND FUND BALANCE	16,722.75	44,629.08	29,989.95	2,172.80

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				9,609.25
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)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				9,609.25
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				9,609.25
52	TOTAL FUND BALANCE/EQUITY				9,609.25
53	TOTAL LIABILITIES AND FUND BALANCE				9,609.25



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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6.36	7.91	-8,754.55	
02	Taxes Receivable - Real and Personal (120-149)			3,730.61	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6.36	7.91	-5,023.94	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			3,730.61	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			3,730.61	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6.36	7.91	-8,754.55	
52	TOTAL FUND BALANCE/EQUITY	6.36	7.91	-8,754.55	
53	TOTAL LIABILITIES AND FUND BALANCE	6.36	7.91	-5,023.94	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12.06			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	12.06			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	12.06			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	12.06			
53	TOTAL LIABILITIES AND FUND BALANCE	12.06			

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

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

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			13,752.72	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			13,752.72	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			13,752.72	
52	TOTAL FUND BALANCE/EQUITY			13,752.72	
53	TOTAL LIABILITIES AND FUND BALANCE			13,752.72	

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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	47,336.77	55,236.42		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	47,336.77	55,236.42		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	47,336.77	55,236.42		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	47,336.77	55,236.42		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	47,336.77	55,236.42		



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			52,550.30	
11	Buildings and Building Improvements (331 & 332)			1,111,380.88	
12	Machinery and Equipment (341 & 342)			249,809.25	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				854.70
15	Amounts to be Provided (404-406)				163,925.01
20	TOTAL ASSETS AND OTHER DEBITS			1,413,740.43	164,779.71
LIABILITIES					
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)				100,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				64,779.71
35	TOTAL LIABILITIES				164,779.71
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,413,740.43	
52	TOTAL FUND BALANCE/EQUITY			1,413,740.43	
53	TOTAL LIABILITIES AND FUND BALANCE			1,413,740.43	164,779.71

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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	193,669.28	191,773.95
1113	District Levy - Heavy Motor Vehicles	512.89	0.00
1114	District Levy - Pers Prop/Mobile Homes	5,377.69	5,404.10
1190	Penalties and Interest on Taxes	4,572.80	1,884.58
1510	Interest Earnings	4,849.24	1,356.57
1900	Other Revenue from Local Sources	744.43	795.30
3110	Direct State Aid	289,028.55	285,503.55
3115	State Spec Ed Allowable Cost Pymt to Districts	27,550.39	28,862.28
3120	State Guaranteed Tax Base Aid	129,841.88	131,805.75
3440	State HB20/SB417 Prop Tax Reimb	3,137.18	2,754.05
3444	State School Block Grant	38,692.59	37,708.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		697,976.92	687,849.05

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	268,253.42	275,661.35
2XX	Personal Services - Employee Benefits	37,825.51	29,662.44
3XX	Purchased Professional and Technical Services	1,337.75	352.50
4XX	Purchased Property Services	7,194.42	4,655.59
5XX	Other Purchased Services	234.60	352.61
6XX	Supplies and Materials	19,727.18	20,925.07
21XX	Support Services - Students		
1XX	Personal Services - Salaries	15,839.84	10,989.85
2XX	Personal Services - Employee Benefits	693.30	583.67
222X	Educational Media Services		
1XX	Personal Services - Salaries	9,358.20	9,638.76
2XX	Personal Services - Employee Benefits	38.13	20.41
3XX	Purchased Professional and Technical Services	3,082.50	3,300.00
4XX	Purchased Property Services	366.99	138.00
5XX	Other Purchased Services	420.00	30.00
6XX	Supplies and Materials	2,259.88	1,119.90
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	0.00	375.00
2XX	Personal Services - Employee Benefits	0.00	29.87
3XX	Purchased Professional and Technical Services	3,171.42	4,664.93
4XX	Purchased Property Services	463.00	105.00
5XX	Other Purchased Services	7,612.04	9,867.65

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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				
	6XX	Supplies and Materials		3,371.25	2,982.43
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		44,811.04	43,671.15
	2XX	Personal Services - Employee Benefits		4,293.12	3,624.94
	3XX	Purchased Professional and Technical Services		355.00	0.00
	4XX	Purchased Property Services		1,823.72	50.00
	5XX	Other Purchased Services		1,059.78	119.70
	6XX	Supplies and Materials		4,026.58	2,187.99
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		29,918.63	30,963.31
	2XX	Personal Services - Employee Benefits		3,760.10	3,728.65
	5XX	Other Purchased Services		1,320.53	1,043.79
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		42,360.00	44,645.08
	2XX	Personal Services - Employee Benefits		7,001.37	8,538.91
	3XX	Purchased Professional and Technical Services		237.00	0.00
	4XX	Purchased Property Services		27,605.74	30,726.63
	5XX	Other Purchased Services		24,948.13	18,443.93
	6XX	Supplies and Materials		1,848.33	3,723.75
4XXX	Facilities Acquisition and Construction Services				
	7XX	Property and Equipment Acquisition		42,974.40	28,862.83
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,654.23	0.00
		2XX	Personal Services - Employee Benefits	10.79	0.00
		5XX	Other Purchased Services	25.00	0.00
		6XX	Supplies and Materials	149.56	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	42,684.13	43,684.78
		2XX	Personal Services - Employee Benefits	5,196.97	5,008.09
		4XX	Purchased Property Services	39.00	0.00
		6XX	Supplies and Materials	391.50	3,195.29
		7XX	Property and Equipment Acquisition	0.00	123.90
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	0.00	75.62
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,801.30	1,809.11



Trustees' Financial Summary

FY2002-03

Submit ID: 0127-365740740000

07 Cascade County

0127 Vaughn Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value	
350	Technology Education/Industrial Arts					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	6,238.80	0.00	
		2XX	Personal Services - Employee Benefits	25.43	0.00	
		6XX	Supplies and Materials	103.76	0.00	
390	State Career & Technical Ed Entitlement - Undistributed					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	0.00	6,425.76	
		2XX	Personal Services - Employee Benefits	0.00	13.61	
710	School Sponsored Extracurricular Activities					
	34XX	Extracurricular - Activities				
		1XX	Personal Services - Salaries	2,856.08	2,131.35	
		2XX	Personal Services - Employee Benefits	33.89	11.83	
		6XX	Supplies and Materials	904.20	824.98	
720	School Sponsored Athletics					
	35XX	Extracurricular - Athletics				
		1XX	Personal Services - Salaries	10,393.65	11,762.95	
		2XX	Personal Services - Employee Benefits	515.61	360.01	
		5XX	Other Purchased Services	4.64	0.00	
		6XX	Supplies and Materials	95.05	149.04	
910	Food Services					
	31XX	Food Services				
		5XX	Other Purchased Services	0.00	19.36	
999	Undistributed					
	61XX	Operating Transfers to Other Funds				
		910	Operating Transfers to Other Funds	0.00	5,669.90	
701	Gifted & Talented					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	3,340.70
			2XX	Personal Services - Employee Benefits	0.00	7.36
			6XX	Supplies and Materials	0.00	29.49
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	0.00	6.28
				0.00	3,383.83	



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07 Cascade County

0127 Vaughn Elem

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
801 GEAR UP		
471 GEAR UP		
1XXX Instruction		
5XX Other Purchased Services	0.00	408.55
6XX Supplies and Materials	0.00	124.84
	0.00	533.39
801 Subtotal		
	0.00	533.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	693,716.49	680,968.49

Schedule of Changes Worksheet

Beginning Fund Balance	68,888.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	687,849.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	680,968.49	(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)	75,769.09	(5)



Trustees' Financial Summary

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07 Cascade County

0127 Vaughn Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	24,879.78	32,344.52
1113	District Levy - Heavy Motor Vehicles	65.98	0.00
1114	District Levy - Pers Prop/Mobile Homes	679.83	819.06
1190	Penalties and Interest on Taxes	585.30	287.76
1510	Interest Earnings	481.50	300.83
1900	Other Revenue from Local Sources	339.31	0.00
2220	County On-Schedule Trans Reimb	10,530.90	11,191.95
3210	State On-Schedule Trans Reimb	10,530.90	11,191.95
3440	State HB20/SB417 Prop Tax Reimb	403.68	468.65
3444	State School Block Grant	4,672.91	4,554.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>53,170.09</u>	<u>61,158.83</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		
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	8,010.74	8,445.96
2XX	Personal Services - Employee Benefits	964.24	829.54
3XX	Purchased Professional and Technical Services	91.30	0.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	7,479.64	8,007.14
2XX	Personal Services - Employee Benefits	846.27	933.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	16,239.18	16,416.15
2XX	Personal Services - Employee Benefits	3,014.81	3,546.71
3XX	Purchased Professional and Technical Services	289.30	0.00
4XX	Purchased Property Services	8,942.99	5,425.37
5XX	Other Purchased Services	6,880.30	2,846.29
6XX	Supplies and Materials	4,772.38	4,782.99
7XX	Property and Equipment Acquisition	0.00	990.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>57,531.15</u>	<u>52,223.15</u>



Trustees' Financial Summary

FY2002-03

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07 Cascade County

0127 Vaughn Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					15,072.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					61,158.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					52,223.15	(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)					24,008.17	(5)



Trustees' Financial Summary

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07 Cascade County

0127 Vaughn Elem

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	6,532.61	6,572.52
1113	District Levy - Heavy Motor Vehicles	17.45	0.00
1114	District Levy - Pers Prop/Mobile Homes	204.29	184.60
1190	Penalties and Interest on Taxes	153.49	65.66
1510	Interest Earnings	3,883.38	1,002.71
3440	State HB20/SB417 Prop Tax Reimb	106.75	94.33
3444	State School Block Grant	1,292.94	1,260.07

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,190.91	9,179.89
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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	0.00	60,723.40

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	60,723.40
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Schedule of Changes Worksheet

Beginning Fund Balance		111,071.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,179.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		60,723.40	(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
Ending Fund Balance (1 + 2 - 3 + 4)		59,527.84	(5)



Trustees' Financial Summary

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07 Cascade County

0127 Vaughn Elem

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	432.65	156.27
1611	National School Lunch Program	8,948.86	0.00
1621	Lunch Sales	0.00	10,408.30
3220	State Food Services Match	263.14	0.00
4550	Federal Child Nutrition	33,930.67	34,206.41
6100	Material Prior Period Revenue Adjustments	216.32	0.00

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

43,791.64 44,770.98

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	10,686.48	13,278.63
	2XX Personal Services - Employee Benefits	1,440.39	2,122.30
	5XX Other Purchased Services	27,801.86	24,828.05
	6XX Supplies and Materials	2,022.09	1,816.82
	7XX Property and Equipment Acquisition	3,641.87	330.00

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

45,592.69 42,375.80



Trustees' Financial Summary

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07 Cascade County

0127 Vaughn Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						8,699.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,770.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						42,375.80	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,094.95	(5)



Trustees' Financial Summary

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07 Cascade County

0127 Vaughn Elem

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	652.14	194.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	652.14	194.41

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	115.02	767.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	115.02	767.00

Schedule of Changes Worksheet

Beginning Fund Balance	17,219.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	194.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	767.00	(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)	16,646.91	(5)



Trustees' Financial Summary

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07 Cascade County

0127 Vaughn Elem

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,902.79	642.70
2240 County Retirement Distribution	83,404.91	81,059.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,307.70	81,702.21

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	75,478.65	83,230.93
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,483.65	4,385.16
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	3,397.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	80,962.30	91,013.62



Trustees' Financial Summary

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07 Cascade County

0127 Vaughn Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						53,940.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						81,702.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						91,013.62	(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)						44,629.08	(5)



Trustees' Financial Summary

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07 Cascade County

0127 Vaughn Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
101 Title I Part A	
4200 Title I, Part A, Improving Basic Programs	49,681.00
103 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	3,159.80
202 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	15,595.00
204 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,885.00
301 READING EXCELLENCE	
4650 Federal Miscellaneous Grants from OPI	207,759.00
401 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,981.25
501 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,749.00
601 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,758.00
701 Gifted & Talented	
3290 State - Other State Grants	918.00
801 GEAR UP	
4710 GEAR UP	20,351.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	314,837.99

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

PRC Program Function Object	2003 Value
101 Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	35,085.34
2XX Personal Services - Employee Benefits	1,456.48
5XX Other Purchased Services	55.00
6XX Supplies and Materials	486.20
25XX Support Services - Business	
1XX Personal Services - Salaries	2,400.00



Trustees' Financial Summary

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0127 Vaughn Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
101 Subtotal	39,483.02
102 Title I Accountability Grant	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	3,240.00
2XX Personal Services - Employee Benefits	487.63
6XX Supplies and Materials	1,577.30
102 Subtotal	5,304.93
103 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	639.06
7XX Property and Equipment Acquisition	2,520.74
103 Subtotal	3,159.80
202 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	9,954.00
2XX Personal Services - Employee Benefits	23.39
3XX Purchased Professional and Technical Services	495.00
202 Subtotal	10,472.39
204 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	100.00
5XX Other Purchased Services	1,578.87
6XX Supplies and Materials	199.98
204 Subtotal	1,878.85



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07 Cascade County

0127 Vaughn Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
301 READING EXCELLENCE	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	42,319.66
2XX Personal Services - Employee Benefits	5,233.45
3XX Purchased Professional and Technical Services	14,437.25
5XX Other Purchased Services	10,044.86
6XX Supplies and Materials	10,952.80
7XX Property and Equipment Acquisition	134,544.04
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	2,518.94
	220,051.00
301 Subtotal	
401 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
5XX Other Purchased Services	1,622.87
6XX Supplies and Materials	270.55
	1,893.42
401 Subtotal	
601 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	3,685.46
7XX Property and Equipment Acquisition	7,868.73
	11,554.19
601 Subtotal	
701 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	617.00
6XX Supplies and Materials	301.00
	918.00
701 Subtotal	



Trustees' Financial Summary

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0127 Vaughn Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
801 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	14,956.45
2XX Personal Services - Employee Benefits	258.66
3XX Purchased Professional and Technical Services	1,012.81
6XX Supplies and Materials	226.32
	16,454.24
801 Subtotal	16,454.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 311,169.84

Schedule of Changes Worksheet

Beginning Fund Balance	26,321.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	314,837.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	311,169.84	(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)	29,989.95	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Title I Part A	49,681.00	39483.02	10197.98
102 Title I Accountability Grant	0.00	5304.93	-5304.93
103 IDEA-B (Trans from Coop)	3,159.80	3159.80	.00



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
202 Title II, Part A, Teacher/Principal Train/Recruit	15,595.00	10472.39	5122.61
204 Title II, Part D, Ed Technology	1,885.00	1878.85	6.15
301 READING EXCELLENCE	207,759.00	220051.00	-12292.00
401 Title IV, Part A, Safe & Drug-Free	1,981.25	1893.42	87.83
501 Title V, Part A, Innovative Programs	1,749.00	0.00	1749.00
601 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,758.00	11554.19	203.81
701 Gifted & Talented	0.00	3383.83	-3383.83
701 Gifted & Talented	918.00	918.00	.00
801 GEAR UP	0.00	533.39	-533.39
801 GEAR UP	20,351.94	16454.24	3897.70
802 GEAR UP	0.00	0.00	.00
Total	314,837.99	315,087.06	-249.07



Trustees' Financial Summary

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0127 Vaughn Elem

17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	87.03	22.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	87.03	22.59

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		
3XX Purchased Professional and Technical Services	0.00	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	200.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,346.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	200.00	(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)	2,169.31	(5)



Trustees' Financial Summary

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0127 Vaughn Elem

21 - Compensated Absence Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	377.39	118.31
5300	Operating Transfers from Other Funds	0.00	5,669.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		377.39	5,788.21

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	0.00	6,354.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	6,354.81

Schedule of Changes Worksheet

Beginning Fund Balance				10,175.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,788.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,354.81	(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)				9,609.25	(5)



Trustees' Financial Summary

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07 Cascade County

0127 Vaughn Elem

28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	6.36
3281	State Technology Aid	141.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>141.27</u>	<u>6.36</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		
	5XX Other Purchased Services	141.28	90.00
	6XX Supplies and Materials	0.00	1,362.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>141.28</u>	<u>1,452.35</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,452.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,452.35	(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)
				6.36	(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	7.91
3282 State Flexibility Fund Allocation	0.00	3,750.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,758.16

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
7XX Property and Equipment Acquisition	0.00	3,750.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,750.25

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,758.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,750.25	(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)	7.91	(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
1111	District Levy - Real Property	26,098.42	12,662.85
1113	District Levy - Heavy Motor Vehicles	69.65	0.00
1114	District Levy - Pers Prop/Mobile Homes	665.77	518.26
1190	Penalties and Interest on Taxes	604.85	173.52
1510	Interest Earnings	493.43	86.49
1900	Other Revenue from Local Sources	10,000.00	0.00
3440	State HB20/SB417 Prop Tax Reimb	426.09	174.71
3444	State School Block Grant	4,428.89	4,316.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>42,787.10</u>	<u>17,932.13</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	20,000.00	30,000.00
	850 Interest on Debt	9,407.50	8,087.50
	860 Agent Fees/Issuance Costs	400.00	400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>29,807.50</u>	<u>38,487.50</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						11,800.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,932.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,487.50	(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)						-8,754.55	(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	0.00	12.06
1900	Other Revenue from Local Sources	0.00	2,604.20
5200	Sale or Compensation for Loss of Assets	11,800.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,800.00</u>	<u>2,616.26</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	2,000.00	0.00
	4XX Purchased Property Services	10,304.17	0.00
	7XX Property and Equipment Acquisition	22,827.57	2,604.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>35,131.74</u>	<u>2,604.20</u>

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,616.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,604.20	(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)					12.06 (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
1XXX Revenues from Student Activities	6,032.57	7,247.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,032.57	7,247.53

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	8,688.74	6,928.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,688.74	6,928.42

Schedule of Changes Worksheet

Beginning Fund Balance	13,433.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,247.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,928.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,752.72	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	18,946.04	18,437.01
XX	XXX 4XXX	710 Land	1,031.00	438.00
XX	XXX 4XXX	715 Land Improvements	13,081.30	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	20,711.64
XX	XXX 4XXX	73X Major Equipment-New	28,862.10	1,871.39
XX	XXX 4XXX	74X Major Equipment-Replacement	22,827.57	8,446.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	115.02	0.00
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	16,447.84
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	16,447.84

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,482.16
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	23,684.74
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	53,821.17
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
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	43,684.78	0.00	0.00	0.00	
280	1XXX	2XX	5,008.09	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	3,195.29	0.00	0.00	0.00	
280	1XXX	7XX	123.90	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	1,809.11	0.00	0.00	0.00	
Totals			53,821.17	0.00	0.00	0.00	53,821.17



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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.*