



# Trustees' Financial Summary

FY2005-06

Submit ID: 0101-97573187

07 Cascade County

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

0101 Cascade Elem

### Due Dates:

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

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

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

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

## Certification

**Business Manager/Clerk** Alice Marzolf

Phone #: (406) 468-9383

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

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

**Chair, Board of Trustees** Ben DeLeo

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

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

**County Superintendent** Jess Anderson

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

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

## Software

Accounting Package: United Software Technology

For FY06 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
002	REAP	FEDERAL	S358A04448	XXXXXXXX
003	Title II Part A	FEDERAL	0701011405	84.367
004	Title II, Part D, Ed Technology	FEDERAL	0701016005	84.318
005	Mary Fields Tapes	LOCAL		
006	Title IV, Part A, Safe & Drug-Free	FEDERAL	0701011605	84.186A
007	Title V, Part A, Innovative Programs	FEDERAL	0701013905	84.298
008	Tobacco Use Prevention	STATE	0701019806	
009	3630 OTO State Energy Cost Relief & Transport	STATE	3630	
066	Title I, Part A, Accountability	FEDERAL	0701013105	84.348A
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)	100,852.70	29,736.37	103,045.99	5,439.57
02	Taxes Receivable - Real and Personal (120-149)	23,882.74	575.07	4,184.46	
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)				17,590.72
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>124,735.44</b>	<b>30,311.44</b>	<b>107,230.45</b>	<b>23,030.29</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)	23,882.74	575.07	4,184.46	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>23,882.74</b>	<b>575.07</b>	<b>4,184.46</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				17,590.72
37	Reserve for Encumbrances (953)	3,743.22	1,029.85		
48	Fund Balance for Budget (961-970)	97,109.48	28,706.52	103,045.99	5,439.57
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>100,852.70</b>	<b>29,736.37</b>	<b>103,045.99</b>	<b>23,030.29</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>124,735.44</b>	<b>30,311.44</b>	<b>107,230.45</b>	<b>23,030.29</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,006.78	68,141.05	259.56	
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>4,006.78</b>	<b>68,141.05</b>	<b>259.56</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)	4,006.78	68,141.05	259.56	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>4,006.78</b>	<b>68,141.05</b>	<b>259.56</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,006.78</b>	<b>68,141.05</b>	<b>259.56</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				4,900.50
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>4,900.50</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)				4,900.50
52	<b>TOTAL FUND BALANCE/EQUITY</b>				<b>4,900.50</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				<b>4,900.50</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)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,590.96			30,422.60
02	Taxes Receivable - Real and Personal (120-149)				8,545.90
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,590.96</b>			<b>38,968.50</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)				8,545.90
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>8,545.90</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	3,590.96			30,422.60
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,590.96</b>			<b>30,422.60</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,590.96</b>			<b>38,968.50</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)	701,400.39			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	701,400.39			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	22,816.21			
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>	22,816.21			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	678,584.18			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	678,584.18			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	701,400.39			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<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)				
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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	Invested in Capital Assets, Net of Related Debt				
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)			13,443.83	
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>			13,443.83	
<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	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			13,443.83	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			13,443.83	



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



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<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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## 01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	334,027.39	366,392.81
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2,420.10
1190	Penalties and Interest on Taxes	5,280.04	4,999.77
1510	Interest Earnings	844.43	2,311.09
1900	Other Revenue from Local Sources	50.00	0.78
3110	Direct State Aid	537,549.20	587,625.66
3115	State Spec Ed Allowable Cost Pymt to Districts	32,931.10	35,509.76
3120	State Guaranteed Tax Base Aid	189,312.66	207,351.72
3440	State HB20/SB417 Prop Tax Reimb	1,388.68	1,088.35
3444	State School Block Grant	36,246.96	36,522.44
3445	State Combined Fund School Block Grant	5,694.79	5,738.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,143,325.25</u>	<u>1,249,960.55</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	477,248.87	523,332.43
2XX	Personal Services - Employee Benefits	58,510.26	74,991.88
3XX	Purchased Professional and Technical Services	650.00	4,007.69
4XX	Purchased Property Services	5,408.62	7,384.77
5XX	Other Purchased Services	3,313.27	3,654.18
6XX	Supplies and Materials	60,585.80	54,475.03
7XX	Property and Equipment Acquisition	0.00	14,144.30
21XX	Support Services - Students		
1XX	Personal Services - Salaries	21,432.84	22,767.60
2XX	Personal Services - Employee Benefits	493.56	0.00
5XX	Other Purchased Services	0.00	27.65
6XX	Supplies and Materials	248.43	407.28
222X	Educational Media Services		
1XX	Personal Services - Salaries	35,920.81	30,542.40
2XX	Personal Services - Employee Benefits	3,091.32	3,054.80
6XX	Supplies and Materials	1,403.10	1,586.60
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	40,102.45	41,980.30
2XX	Personal Services - Employee Benefits	5,518.20	0.00
3XX	Purchased Professional and Technical Services	6,483.50	16,633.13
4XX	Purchased Property Services	357.90	57.98
5XX	Other Purchased Services	15,817.60	17,058.72



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## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials	11,739.32	13,951.70
		8XX	Other Expenditures	0.00	293.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	53,072.62	42,350.05
		2XX	Personal Services - Employee Benefits	10,143.20	103.00
		3XX	Purchased Professional and Technical Services	750.00	935.00
		4XX	Purchased Property Services	131.55	136.50
		5XX	Other Purchased Services	2,535.75	1,476.23
		6XX	Supplies and Materials	2,836.76	1,574.61
		8XX	Other Expenditures	1,967.50	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	72,846.17	82,968.30
		2XX	Personal Services - Employee Benefits	13,395.00	2,487.00
		3XX	Purchased Professional and Technical Services	2,264.00	2,890.83
		4XX	Purchased Property Services	83,963.85	90,549.11
		5XX	Other Purchased Services	12,325.00	10,881.46
		6XX	Supplies and Materials	26,115.02	21,154.58
		7XX	Property and Equipment Acquisition	2,150.00	19,698.28
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	45,647.40	43,784.12
		2XX	Personal Services - Employee Benefits	44.40	0.00
		3XX	Purchased Professional and Technical Services	0.00	768.10
		5XX	Other Purchased Services	317.80	722.36
		6XX	Supplies and Materials	1,044.45	2,283.90
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,621.86	3,905.51
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	25,822.72	27,167.56
		2XX	Personal Services - Employee Benefits	6,588.72	5,381.40
		6XX	Supplies and Materials	176.37	1,106.35
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	6,477.80	6,914.60
		5XX	Other Purchased Services	438.40	753.66
		6XX	Supplies and Materials	22.50	178.50



# Trustees' Financial Summary

FY2005-06

Submit ID: 0101-97573187

07 Cascade County

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

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## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	20,865.29	18,314.13
		5XX	Other Purchased Services	1,468.95	1,616.50
		6XX	Supplies and Materials	1,410.94	55.44
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	6,188.35
		6XX	Supplies and Materials	0.00	5,429.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,146,769.87</u>	<u>1,232,126.49</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					81,784.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,249,960.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,232,126.49	(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	3,743.22	Less Last Year	2,509.21	(4b)	1,234.01	
					1,234.01	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					100,852.70	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	9,548.66	9,087.60
1190 Penalties and Interest on Taxes	152.88	123.97
1510 Interest Earnings	258.19	234.89
2220 County On-Schedule Trans Reimb	57,500.00	60,500.00
3210 State On-Schedule Trans Reimb	57,500.00	60,500.00
3440 State HB20/SB417 Prop Tax Reimb	37.96	26.66
3444 State School Block Grant	731.15	736.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>125,728.84</b>	<b>131,209.83</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	73,662.74	80,627.76
2XX Personal Services - Employee Benefits	2,986.18	7,061.44
3XX Purchased Professional and Technical Services	327.50	99.00
4XX Purchased Property Services	16,380.69	10,563.44
5XX Other Purchased Services	11,867.82	10,982.67
6XX Supplies and Materials	14,041.82	10,250.62
7XX Property and Equipment Acquisition	3,500.00	2,930.58
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	2,660.80
5XX Other Purchased Services	0.00	1,812.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>122,766.75</b>	<b>126,988.81</b>



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						27,155.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						131,209.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						126,988.81	(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	1,029.85	Less Last Year	2,670.38	(4b)		-1,640.53	
						-1,640.53	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						29,736.37	(5)



# Trustees' Financial Summary

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Submit ID: 0101-97573187

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

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## 11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	69,359.74	66,295.98
1190	Penalties and Interest on Taxes	1,097.15	896.25
1510	Interest Earnings	2,341.15	6,039.02
3440	State HB20/SB417 Prop Tax Reimb	287.63	193.93
5200	Sale or Compensation for Loss of Assets	0.00	5,103.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>73,085.67</u>	<u>78,528.68</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
6XX	Supplies and Materials	0.00	356.00
7XX	Property and Equipment Acquisition	5,583.00	104,391.50
<b>910 Budget Amendment</b>			
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	27,418.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>5,583.00</u>	<u>132,165.50</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		156,682.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		78,528.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		132,165.50	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		103,045.99	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0101-97573187

07 Cascade County

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

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## 12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	14.43	51.04
1611	National School Lunch Program	62,003.45	53,061.77
1900	Other Revenue from Local Sources	2,730.25	105.00
3220	State Food Services Match	214.76	512.26
4550	Federal Child Nutrition	75,120.67	79,157.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>140,083.56</u>	<u>132,887.94</u>

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	52,358.11	53,696.40
	6XX Supplies and Materials	93,192.90	74,015.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>145,551.01</u>	<u>127,711.80</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				14,035.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				132,887.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				127,711.80	(3)
Increase/Decrease of Reserve for Inventories					
This Year	17,590.72	Less Last Year	13,771.88	(4a)	3,818.84
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					3,818.84 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,030.29 (5)



# Trustees' Financial Summary

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## 13 - Tuition Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	52.40	0.00
1190	Penalties and Interest on Taxes	1.06	0.00
1510	Interest Earnings	53.52	214.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>106.98</u>	<u>214.75</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
5XX	Other Purchased Services	0.00	1,183.50
280	Special Education - Local and State		
1XXX	Instruction		
5XX	Other Purchased Services	403.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>403.00</u>	<u>1,183.50</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		4,975.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		214.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,183.50	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,006.78	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,636.59	3,821.78
2240 County Retirement Distribution	161,500.91	104,996.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>163,137.50</b>	<b>108,818.17</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	79,443.14	87,246.46
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,212.32	3,430.48
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,162.41	4,395.77
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,509.01	5,463.06
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,149.76	6,187.96
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,611.04	5,189.10
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	10,295.39	11,231.48
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,766.33	6,553.15
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	384.50
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,498.02	3,648.72
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	7,244.76	8,277.36

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>131,892.18</b>	<b>142,008.04</b>
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# Trustees' Financial Summary

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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						101,330.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						108,818.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						142,008.04 (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)						68,141.05 (5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>002 REAP</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,227.00
<b>003 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	28,625.00
<b>004 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	2,251.00
<b>005 Mary Fields Tapes</b>	
1900 Other Revenue from Local Sources	85.00
<b>006 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,531.00
<b>007 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	2,254.00
<b>008 Tobacco Use Prevention</b>	
3290 State - Other State Grants	970.00
<b>009 3630 OTO State Energy Cost Relief &amp; Transport</b>	
3630 OTO State Energy Cost Relief & Transportation	3,438.57
<b>066 Title I, Part A, Accountability</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	73,643.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	128,024.57

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

PRC Program Function Object	2006 Value
<b>002 REAP</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	11,542.55
2XX Personal Services - Employee Benefits	1,684.45
	13,227.00
<b>002 Subtotal</b>	
<b>003 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	24,466.16
2XX Personal Services - Employee Benefits	4,158.84



# Trustees' Financial Summary

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

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>003 Subtotal</b>	28,625.00
<b>004 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	2,251.00
<b>005 Mary Fields Tapes</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	29.00
<b>006 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	3,531.00
<b>007 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,254.00
<b>008 Tobacco Use Prevention</b>	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	970.00
<b>009 3630 OTO State Energy Cost Relief &amp; Transport</b>	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,438.57
<b>066 Title I, Part A, Accountability</b>	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	61,517.20
2XX Personal Services - Employee Benefits	12,125.80
<b>066 Subtotal</b>	73,643.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	127,968.57
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### Schedule of Changes Worksheet

Beginning Fund Balance	203.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	128,024.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	127,968.57	(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)	259.56	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 REAP	13,227.00	13,227.00	0.00
003 Title II Part A	28,625.00	28,625.00	0.00
004 Title II, Part D, Ed Technology	2,251.00	2,251.00	0.00
005 Mary Fields Tapes	85.00	29.00	56.00
006 Title IV, Part A, Safe & Drug-Free	3,531.00	3,531.00	0.00
007 Title V, Part A, Innovative Programs	2,254.00	2,254.00	0.00
008 Tobacco Use Prevention	970.00	970.00	0.00
009 3630 OTO State Energy Cost Relief & Transport	3,438.57	3,438.57	0.00
066 Title I, Part A, Accountability	73,643.00	73,643.00	0.00
<b>Total</b>	128,024.57	127,968.57	56.00



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	88.16	202.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	88.16	202.77

### Schedule of Changes Worksheet

Beginning Fund Balance	4,697.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	202.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,900.50	(5)



# Trustees' Financial Summary

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## 26 - Impact Aid Fund

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

PRC Revenue	2005 Value	2006 Value
4820 Federal Impact Aid - Title VIII	167.58	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>167.58</u>	<u>0.00</u>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	605.10	274.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>605.10</u>	<u>274.16</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		274.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		274.16	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			0.00 (5)



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
3281 State Technology Aid	5,112.31	8,065.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,112.31	8,065.09

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	430.49	0.00
4XX Purchased Property Services	35.70	473.00
5XX Other Purchased Services	397.50	0.00
6XX Supplies and Materials	2,797.53	8,366.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,661.22	8,839.40

### Schedule of Changes Worksheet

Beginning Fund Balance	4,365.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,065.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,839.40	(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)	3,590.96	(5)



# Trustees' Financial Summary

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## 50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	130,359.35	134,694.32
1190	Penalties and Interest on Taxes	2,063.75	1,832.38
3120	State Guaranteed Tax Base Aid	21,680.76	26,979.22
3440	State HB20/SB417 Prop Tax Reimb	539.07	396.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>154,642.93</u>	<u>163,901.99</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	65,000.00	70,000.00
	850 Interest on Debt	91,095.00	87,032.50
	860 Agent Fees/Issuance Costs	250.00	250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>156,345.00</u>	<u>157,282.50</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				23,803.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				163,901.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				157,282.50	(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)				30,422.60	(5)



# Trustees' Financial Summary

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

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## 60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1900 Other Revenue from Local Sources	0.00	145.00
5110 Sale of Bonds	0.00	701,400.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	701,545.39

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	145.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	405.99	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	22,816.21
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	405.99	22,961.21

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	701,545.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,961.21	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		678,584.18 (5)



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

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## 78 - Self Insurance Fund - Health

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	269.64	454.30
1900 Other Revenue from Local Sources	134,118.65	111,846.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	134,388.29	112,300.93

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

PRC Program Function Object	2005 Value	2006 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	108,798.53	129,213.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	108,798.53	129,213.60

## Schedule of Changes Worksheet

Beginning Fund Balance	30,356.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	112,300.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	129,213.60	(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)	13,443.83	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	32,333.00	34,581.04
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	27,167.56
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	503,813.62	551,629.09
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	28,662.70	26,773.45
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,768.89	701.96
XX	XXX 26XX	41X Energy Utility Services	47,967.89	58,527.40
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	403.00	1,183.50
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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**\*\* Recalculated \*\***

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	35,509.76
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	35,509.76

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,834.88
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	51,133.49
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	51,463.99
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	43,784.12	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	768.10	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	722.36	0.00	0.00	0.00	
280	1XXX	6XX	2,283.90	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	3,905.51	0.00	0.00	0.00	
<b>Totals</b>			51,463.99	0.00	0.00	0.00	51,463.99



# Trustees' Financial Summary

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

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*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY06.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	17,500.00	0.00	0.00	0.00	17,500.00
Land Improvements	64,893.00	0.00	31,090.00	0.00	95,983.00
Buildings	2,798,862.00	0.00	36,729.00	0.00	2,835,591.00
Machinery And Equipment	409,669.00	0.00	116,458.00	86,887.00	439,240.00
Totals at historical cost	3,290,924.00	0.00	184,277.00	86,887.00	3,388,314.00
Less Accumulated depreciation for:					
Improvement Accum	12,143.00	0.00	5,961.00	0.00	18,104.00
Building Accum	671,504.00	0.00	55,558.00	0.00	727,062.00
Machinery And Equipment Accum	281,786.00	0.00	45,175.00	85,011.00	241,950.00
Total accumulated depreciation	965,433.00	0.00	106,694.00	85,011.00	987,116.00
Governmental activities, capital assets, net	2,325,491.00	0.00	77,583.00	1,876.00	2,401,198.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2006	Governmental	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	1,660.00	0.00	0.00
Operations and Maintenance (26XX)	64,304.00	0.00	0.00
Transportation (27XX)	40,318.00	0.00	0.00
Food Service (31XX)	412.00	0.00	0.00
Total Depreciation for FY2006	106,694.00	0.00	0.00



# Trustees' Financial Summary

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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
7/1/2000 Issue	1,575,000.00	0.00	70,000.00	0.00	1,505,000.00	70,000.00	1,435,000.00
6/29/2006 Issue	0.00	700,000.00	0.00	0.00	700,000.00	30,000.00	670,000.00
Compensated	29,594.37	8,102.98	0.00	0.00	37,697.35	37,697.35	0.00
Other	58,800.00	0.00	14,700.00	0.00	44,100.00	29,400.00	14,700.00
Total Governmental Activity							
Long-Term Liabilities	1,663,394.37	708,102.98	84,700.00	0.00	2,286,797.35	167,097.35	2,119,700.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.