



Trustees' Financial Summary

FY2005-06

Submit ID: 0118-43970809

07 Cascade County

**** Recalculated ****

0118 Simms H S

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 Charla Merja

Phone #: (406) 264-5110

(Signature)

(Date)

Chair, Board of Trustees Rachel Savage

(Signature)

(Date)

County Superintendent Jess Anderson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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 # |
|-----|---|--------------|----------------|---------|
| 100 | prior period adjustment | LOCAL | 2005-6 | |
| 101 | Mathews Scholarship | LOCAL | | |
| 102 | Shelton Scholarship | LOCAL | | |
| 103 | OTO Energy Monies | STATE | 3630 | |
| 104 | Tobacco Use Prevention | STATE | 2006 | |
| 415 | Title VI,Part B,Subpart 1,Small Rural | FEDERAL | S358A052718 | 84.358A |
| 421 | Simms Park Project | LOCAL | 2006 | |
| 503 | Title V Part A | FEDERAL | 2005 | 84.298 |
| 504 | Title V Part A | FEDERAL | 2005 | 84.298 |
| 505 | Title IV Safe and Drug-Free Schools | FEDERAL | 2005 | 84.186A |
| 506 | Title IV Safe and Drug-Free Schools | FEDERAL | 2005 | 84.186A |
| 507 | Title II Part A | FEDERAL | 05 | 84.367 |
| 510 | State Vocational | STATE | Home Ec | |
| 511 | State Vocational Ed | STATE | Tech Ed | |
| 512 | State Vocational Ed | STATE | Bus Ed | |
| 516 | IDEA Flow Through | LOCAL | Elem | |
| 518 | IDEA Flow Through | LOCAL | High School | |
| 570 | Title I, Part A, Improving Basic Programs | FEDERAL | Elementary | 84.010A |
| 603 | Title V Part A | FEDERAL | Elementary | 84.298 |
| 604 | Title V Part A | FEDERAL | High School | 84.298 |
| 605 | Title IV Safe and Drug-Free Schools | FEDERAL | Elementary | 84.186A |
| 606 | Title IV Safe and Drug-Free Schools | FEDERAL | High School | 84.186A |
| 607 | Title II Part A | FEDERAL | Elementary | 84.367 |
| 608 | Title II Part A | FEDERAL | High School | 84.367 |
| 613 | carl perkins | FEDERAL | 2006 | 84.048A |
| 640 | Advanced Placement | FEDERAL | 2006 | 84.330C |
| 670 | Title I, Part A, Improving Basic Programs | FEDERAL | Elementary | 84.010A |
| 680 | Title I, Part A, Improving Basic Programs | FEDERAL | High School | 84.010A |



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| ASSETS, LIABILITIES, AND FUND BALANCE | | GENERAL FUND (01) | TRANSP FUND (10) | BUS DEPRECIATION FUND (11) | SCHOOL FOOD SERVICES FUND (12) |
|---------------------------------------|--|-------------------|------------------|----------------------------|--------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 256,068.44 | 62,334.68 | 7,415.82 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 38,315.80 | 8,975.58 | 516.15 | |
| 03 | Taxes Receivable - Protested (150-159) | 6,438.59 | 1,508.26 | 86.73 | |
| 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 | 300,822.83 | 72,818.52 | 8,018.70 | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 44,754.39 | 10,483.84 | 602.88 | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 44,754.39 | 10,483.84 | 602.88 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | 123,378.14 | | | |
| 48 | Fund Balance for Budget (961-970) | 132,690.30 | 62,334.68 | 7,415.82 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 256,068.44 | 62,334.68 | 7,415.82 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 300,822.83 | 72,818.52 | 8,018.70 | |



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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) | 1,313.28 | 112,198.52 | 92,082.70 | 4,122.71 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | 1,455.00 | |
| 05 | Due From Other Governments (180) | | | 11,260.04 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 1,313.28 | 112,198.52 | 104,797.74 | 4,122.71 |
| 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) | | | 11,437.27 | |
| 48 | Fund Balance for Budget (961-970) | 1,313.28 | 112,198.52 | 93,360.47 | 4,122.71 |
| 52 | TOTAL FUND BALANCE/EQUITY | 1,313.28 | 112,198.52 | 104,797.74 | 4,122.71 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 1,313.28 | 112,198.52 | 104,797.74 | 4,122.71 |



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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) | 18,169.06 | | | 2,581.59 |
| 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 | 18,169.06 | | | 2,581.59 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | 1,455.00 | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 1,455.00 | | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | 16,714.06 | | | 2,581.59 |
| 52 | TOTAL FUND BALANCE/EQUITY | 16,714.06 | | | 2,581.59 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 18,169.06 | | | 2,581.59 |



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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) | PERMANENT ENDOWMENT FUND (45) | DEBT SERVICE FUND (50) |
|---------------------------------------|--|----------------------|-----------------------|-------------------------------|------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 11,656.18 | 3,474.41 | | 3,210.72 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | 1,606.52 |
| 03 | Taxes Receivable - Protested (150-159) | | | | 269.98 |
| 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 | 11,656.18 | 3,474.41 | | 5,087.22 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | 1,876.50 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | | 1,876.50 |
| 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) | 11,656.18 | 3,474.41 | | 3,210.72 |
| 52 | TOTAL FUND BALANCE/EQUITY | 11,656.18 | 3,474.41 | | 3,210.72 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 11,656.18 | 3,474.41 | | 5,087.22 |



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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) | 3,952.55 | 66,593.90 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 1,485.48 | | |
| 03 | Taxes Receivable - Protested (150-159) | | 249.64 | | |
| 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 | 3,952.55 | 68,329.02 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | 1,735.12 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | 1,735.12 | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | 3,952.55 | 66,593.90 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 3,952.55 | 66,593.90 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 3,952.55 | 68,329.02 | | |



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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 | Invested in Capital Assets, Net of Related Debt | | | | |
| 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 | Invested in Capital Assets, Net of Related Debt | | | | |
| 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) | 4,656.93 | | 45,703.93 | |
| 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 | 4,656.93 | | 45,703.93 | |
| 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) | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 4,656.93 | | 45,703.93 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 4,656.93 | | 45,703.93 | |



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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) | | | | |
| 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 - 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) | | |
|---------------------------------------|--|-------------------------------|---|--|--|
| 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 | | | | |



Trustees' Financial Summary

FY2005-06

Submit ID: 0118-43970809

07 Cascade County
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**** Recalculated ****

01 - General Fund

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

| PRC Revenue | | 2005 Value | 2006 Value |
|--|---|---------------------|---------------------|
| 1110 | District Tax Levy | 344,852.79 | 386,829.54 |
| 1117 | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 1,713.49 |
| 1190 | Penalties and Interest on Taxes | 4,098.70 | 5,315.29 |
| 1510 | Interest Earnings | 2,794.35 | 7,709.46 |
| 1900 | Other Revenue from Local Sources | 639.94 | 31.50 |
| 3110 | Direct State Aid | 432,571.29 | 447,969.10 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 19,635.05 | 19,909.99 |
| 3120 | State Guaranteed Tax Base Aid | 190,804.50 | 175,020.12 |
| 3440 | State HB20/SB417 Prop Tax Reimb | 2,865.75 | 7,299.97 |
| 3444 | State School Block Grant | 43,546.46 | 43,877.41 |
| 6100 | Material Prior Period Revenue Adjustments | 120.52 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>1,041,929.35</u> | <u>1,095,675.87</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 | 295,377.91 | 320,793.54 |
| 2XX | Personal Services - Employee Benefits | 27,521.94 | 39,546.06 |
| 3XX | Purchased Professional and Technical Services | 10,776.36 | 16,735.45 |
| 5XX | Other Purchased Services | 341.02 | 1,238.09 |
| 6XX | Supplies and Materials | 22,532.63 | 36,968.80 |
| 7XX | Property and Equipment Acquisition | 3,314.61 | 5,243.00 |
| 21XX | Support Services - Students | | |
| 1XX | Personal Services - Salaries | 856.00 | 19,131.05 |
| 2XX | Personal Services - Employee Benefits | 0.00 | 3,133.88 |
| 3XX | Purchased Professional and Technical Services | 1,519.48 | 0.00 |
| 6XX | Supplies and Materials | 1,047.38 | 631.56 |
| 222X | Educational Media Services | | |
| 1XX | Personal Services - Salaries | 29,168.27 | 27,899.52 |
| 2XX | Personal Services - Employee Benefits | 2,855.38 | 2,596.96 |
| 6XX | Supplies and Materials | 3,052.92 | 2,726.52 |
| 23XX | Support Services - General Administration | | |
| 1XX | Personal Services - Salaries | 21,773.79 | 21,309.27 |
| 2XX | Personal Services - Employee Benefits | 187.64 | 5.00 |
| 3XX | Purchased Professional and Technical Services | 10,158.99 | 2,401.66 |
| 5XX | Other Purchased Services | 22,988.28 | 29,354.56 |
| 6XX | Supplies and Materials | 246.02 | 1,804.33 |
| 810 | Dues and Fees | 4,732.00 | 3,382.00 |



Trustees' Financial Summary

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07 Cascade County

**** Recalculated ****

0118 Simms H S

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 | | | | |
| | 24XX | Support Services - School Administration | | | |
| | | 1XX | Personal Services - Salaries | 56,432.51 | 24,219.65 |
| | | 2XX | Personal Services - Employee Benefits | 4,825.86 | 4,841.71 |
| | | 3XX | Purchased Professional and Technical Services | 2,407.25 | 16,630.12 |
| | | 5XX | Other Purchased Services | 266.85 | 1,587.27 |
| | | 6XX | Supplies and Materials | 4,603.02 | 6,782.70 |
| | | 810 | Dues and Fees | 945.00 | 210.00 |
| | 25XX | Support Services - Business | | | |
| | | 1XX | Personal Services - Salaries | 11,742.92 | 12,426.68 |
| | | 2XX | Personal Services - Employee Benefits | 25,786.94 | 24,696.38 |
| | | 3XX | Purchased Professional and Technical Services | 9,778.54 | 9,709.57 |
| | | 4XX | Purchased Property Services | 0.00 | 2,183.45 |
| | | 5XX | Other Purchased Services | 14,804.11 | 18,246.63 |
| | | 6XX | Supplies and Materials | 12,353.73 | 7,879.53 |
| | | 810 | Dues and Fees | 1,483.50 | 465.00 |
| | 26XX | Operation and Maintenance of Plant Services | | | |
| | | 1XX | Personal Services - Salaries | 76,298.69 | 73,116.90 |
| | | 2XX | Personal Services - Employee Benefits | 3,150.68 | 3,341.66 |
| | | 4XX | Purchased Property Services | 63,057.35 | 84,855.87 |
| | | 5XX | Other Purchased Services | 0.00 | 60.14 |
| | | 6XX | Supplies and Materials | 21,394.68 | 21,704.20 |
| | | 7XX | Property and Equipment Acquisition | 854.90 | 0.00 |
| | 4XXX | Facilities Acquisition and Construction Services | | | |
| | | 7XX | Property and Equipment Acquisition | 0.00 | 16,985.00 |
| 280 | Special Education - Local and State | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 32,507.29 | 36,318.26 |
| | | 2XX | Personal Services - Employee Benefits | 8,937.12 | 9,148.88 |
| | | 3XX | Purchased Professional and Technical Services | 1,996.30 | 1,876.48 |
| | | 5XX | Other Purchased Services | 2,391.34 | 1,446.03 |
| | | 6XX | Supplies and Materials | 1,824.93 | 1,335.60 |
| 329 | State Miscellaneous Grants | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 72,024.61 | 78,812.66 |
| | | 2XX | Personal Services - Employee Benefits | 13,268.78 | 10,289.73 |
| | | 4XX | Purchased Property Services | 0.00 | 146.50 |
| | | 5XX | Other Purchased Services | 57.78 | 262.06 |
| | | 6XX | Supplies and Materials | 2,878.47 | 12,869.30 |



Trustees' Financial Summary

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07 Cascade County

**** Recalculated ****

0118 Simms H S

01 - General Fund

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

| PRC | Program | Function | Object | 2005 Value | 2006 Value |
|--|------------------|-------------------|---|---------------------|---------------------|
| 710 | School Sponsored | Extracurricular | Activities | | |
| | 34XX | Extracurricular - | Activities | | |
| | | 1XX | Personal Services - Salaries | 12,942.37 | 12,719.56 |
| | | 5XX | Other Purchased Services | 3,831.22 | 3,207.16 |
| | | 6XX | Supplies and Materials | 143.13 | 341.18 |
| | | 810 | Dues and Fees | 2,304.50 | 3,412.26 |
| 720 | School Sponsored | Athletics | | | |
| | 35XX | Extracurricular - | Athletics | | |
| | | 1XX | Personal Services - Salaries | 45,903.86 | 45,561.38 |
| | | 5XX | Other Purchased Services | 1,699.26 | 487.57 |
| | | 6XX | Supplies and Materials | 5,862.14 | 5,892.10 |
| | | 810 | Dues and Fees | 2,160.00 | 2,440.00 |
| 910 | Food Services | | | | |
| | 31XX | Food Services | | | |
| | | 1XX | Personal Services - Salaries | 31,289.92 | 10,380.06 |
| | | 3XX | Purchased Professional and Technical Services | 2,160.00 | 0.00 |
| | | 6XX | Supplies and Materials | 0.00 | 5,965.31 |
| 999 | Undistributed | | | | |
| | 9999 | Undistributed | | | |
| | | 892 | Material Prior Period Expenditure Adjustments | 0.00 | 1,075.36 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>1,012,820.17</u> | <u>1,108,831.15</u> |

Schedule of Changes Worksheet

| | | | | | | |
|--|------------|----------------|-----------|------|--------------|-----|
| Beginning Fund Balance | | | | | 176,906.30 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 1,095,675.87 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 1,108,831.15 | (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 | 123,378.14 | Less Last Year | 31,060.72 | (4b) | 92,317.42 | |
| | | | | | 92,317.42 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 256,068.44 | (5) |



Trustees' Financial Summary

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07 Cascade County

**** Recalculated ****

0118 Simms H S

10 - Transportation Fund

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

| PRC Revenue | 2005 Value | 2006 Value |
|--|------------|------------|
| 1110 District Tax Levy | 72,561.18 | 89,182.76 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 361.74 |
| 1190 Penalties and Interest on Taxes | 870.46 | 1,182.87 |
| 1510 Interest Earnings | 510.70 | 1,543.53 |
| 2220 County On-Schedule Trans Reimb | 27,247.96 | 26,176.16 |
| 3210 State On-Schedule Trans Reimb | 27,247.96 | 24,542.12 |
| 3440 State HB20/SB417 Prop Tax Reimb | 604.99 | 1,652.63 |
| 3444 State School Block Grant | 3,354.56 | 3,380.05 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | 900.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 132,397.81 | 148,921.86 |

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 | | |
| 1XX Personal Services - Salaries | 7,945.54 | 20,405.88 |
| 25XX Support Services - Business | | |
| 1XX Personal Services - Salaries | 4,508.58 | 4,878.48 |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 60,261.03 | 50,804.82 |
| 2XX Personal Services - Employee Benefits | 12,625.17 | 12,119.53 |
| 4XX Purchased Property Services | 2,638.55 | 3,540.92 |
| 5XX Other Purchased Services | 5,841.12 | 6,000.00 |
| 6XX Supplies and Materials | 25,117.32 | 31,768.73 |
| 7XX Property and Equipment Acquisition | 2,775.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 121,712.31 | 129,518.36 |



Trustees' Financial Summary

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**** Recalculated ****

0118 Simms H S

10 - Transportation Fund

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|----------|------|------------|-----|
| Beginning Fund Balance | | | | | 45,706.18 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 148,921.86 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 129,518.36 | (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 | 2,775.00 | (4b) | -2,775.00 | |
| | | | | | -2,775.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 62,334.68 | (5) |



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**** Recalculated ****

11 - Bus Depreciation Fund

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

| PRC Revenue | | 2005 Value | 2006 Value |
|-------------|---|------------|------------|
| 1110 | District Tax Levy | 31,151.14 | 6,994.38 |
| 1117 | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 155.86 |
| 1190 | Penalties and Interest on Taxes | 368.64 | 280.47 |
| 1510 | Interest Earnings | 286.35 | 737.63 |
| 1900 | Other Revenue from Local Sources | 0.00 | 2,000.00 |
| 3440 | State HB20/SB417 Prop Tax Reimb | 260.69 | 291.48 |
| 6100 | Material Prior Period Revenue Adjustments | 10.00 | 0.00 |

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

| | |
|-----------|-----------|
| 32,076.82 | 10,459.82 |
|-----------|-----------|

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 | | |
| 7XX Property and Equipment Acquisition | 34,233.25 | 3,800.62 |
| 999 Undistributed | | |
| 9999 Undistributed | | |
| 892 Material Prior Period Expenditure Adjustments | 0.00 | 10.00 |

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

| | |
|-----------|----------|
| 34,233.25 | 3,810.62 |
|-----------|----------|

Schedule of Changes Worksheet

| | | |
|--|------------|------|
| Beginning Fund Balance | 34,989.87 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 10,459.82 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 3,810.62 | (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 | 34,223.25 | (4b) |
| | -34,223.25 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 7,415.82 | (5) |



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**** Recalculated ****

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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 | 1,357.32 | 34.59 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 2.59 |
| 1190 Penalties and Interest on Taxes | 54.10 | 4.06 |
| 1510 Interest Earnings | 15.15 | 50.27 |
| 3440 State HB20/SB417 Prop Tax Reimb | 4.29 | 3.72 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,430.86 | 95.23 |

Schedule of Changes Worksheet

| | | |
|--|----------|-----|
| Beginning Fund Balance | 1,218.05 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 95.23 | (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) | 1,313.28 | (5) |



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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 | 1,331.12 | 4,076.17 |
| 2240 County Retirement Distribution | 156,152.46 | 109,166.79 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 157,483.58 | 113,242.96 |

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 | 43,365.77 | 45,703.46 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 123.94 | 2,699.49 |
| 222X Educational Media Services | | |
| 2XX Personal Services - Employee Benefits | 4,223.24 | 3,936.77 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 4,303.03 | 5,886.23 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 8,170.80 | 3,417.52 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 2,353.04 | 2,441.85 |
| 26XX Operation and Maintenance of Plant Services | | |
| 2XX Personal Services - Employee Benefits | 11,047.20 | 10,317.18 |
| 27XX Student Transportation Services | | |
| 2XX Personal Services - Employee Benefits | 8,725.13 | 7,168.83 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 4,706.69 | 5,124.70 |
| 329 State Miscellaneous Grants | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 10,428.36 | 11,120.89 |
| 610 Adult Continuing Education Programs | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 372.30 |
| 710 School Sponsored Extracurricular Activities | | |
| 34XX Extracurricular - Activities | | |
| 2XX Personal Services - Employee Benefits | 1,873.91 | 1,794.80 |



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14 - Retirement Fund

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

| PRC | Program | Function | Object | 2005 Value | 2006 Value |
|--|------------------|----------|---------------------------------------|-------------------|-------------------|
| 710 | School Sponsored | | Extracurricular Activities | | |
| 720 | School Sponsored | | Athletics | | |
| | 35XX | | Extracurricular - Athletics | | |
| | | 2XX | Personal Services - Employee Benefits | 6,646.37 | 6,428.95 |
| 910 | Food Services | | | | |
| | 31XX | | Food Services | | |
| | | 2XX | Personal Services - Employee Benefits | 4,530.43 | 1,464.68 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>110,497.91</u> | <u>107,877.65</u> |

Schedule of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 106,833.21 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 113,242.96 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 107,877.65 | (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) | 112,198.52 | (5) |



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15 - Miscellaneous Programs Fund

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

| PRC Revenue | 2006 Value |
|--|------------|
| 103 OTO Energy Monies | |
| 3630 OTO State Energy Cost Relief & Transportation | 1,880.47 |
| 104 Tobacco Use Prevention | |
| 3290 State - Other State Grants | 1,146.00 |
| 421 Simms Park Project | |
| 1900 Other Revenue from Local Sources | 1,864.75 |
| 503 Title V Part A | |
| 4350 Title V, Part A, Innovative Programs | 1,849.81 |
| 505 Title IV Safe and Drug-Free Schools | |
| 4330 Title IV, Part A, Safe & Drug-Free Schools & Communities | 1,123.91 |
| 507 Title II Part A | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 3,273.24 |
| 510 State Vocational | |
| 3900 State Career & Technical Ed Entitlement | 1,129.00 |
| 511 State Vocational Ed | |
| 3900 State Career & Technical Ed Entitlement | 285.00 |
| 512 State Vocational Ed | |
| 3900 State Career & Technical Ed Entitlement | 1,132.00 |
| 516 IDEA Flow Through | |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 4,636.00 |
| 518 IDEA Flow Through | |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 7,243.75 |
| 607 Title II Part A | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 36,977.00 |
| 613 carl perkins | |
| 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | 10,753.00 |
| 640 Advanced Placement | |
| 4290 Title I, Part G, Advanced Placement | 1,447.00 |
| 670 Title I, Part A, Improving Basic Programs | |
| 4200 Title I, Part A, Improving Basic Programs | 37,974.00 |
| 680 Title I, Part A, Improving Basic Programs | |
| 4200 Title I, Part A, Improving Basic Programs | 66,622.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 179,336.93 |

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



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15 - Miscellaneous Programs Fund

| PRC Program Function Object | 2006 Value |
|---|------------|
| 100 prior period adjustment | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 24,824.29 |
| 415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | |
| 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS) | |
| 1XXX Instruction | |
| 2XX Personal Services - Employee Benefits | 993.60 |
| 6XX Supplies and Materials | 4,946.82 |
| | 5,940.42 |
| 415 Subtotal | |
| 421 Simms Park Project | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 4XX Purchased Property Services | 322.13 |
| 504 Title V Part A | |
| 435 Title V, Part A, Innovative Programs | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 412.00 |
| 506 Title IV Safe and Drug-Free Schools | |
| 433 Title IV, Part A, Safe & Drug-Free Schools & Communitie | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 965.41 |
| 507 Title II Part A | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 208.76 |
| 510 State Vocational | |
| 394 State Career & Technical Ed Entitlement - Family & Consu | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 1,051.42 |
| 512 State Vocational Ed | |
| 396 State Career & Technical Ed Entitlement - Office Occupati | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 159.94 |



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15 - Miscellaneous Programs Fund

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

| PRC | Program | Function | Object | 2006 Value |
|------------|---|-------------|---|------------|
| 516 | IDEA Flow Through | | | |
| 280 | Special Education - Local and State | | | |
| | 1XXX | Instruction | | |
| | | 6XX | Supplies and Materials | 816.05 |
| 518 | IDEA Flow Through | | | |
| 280 | Special Education - Local and State | | | |
| | 1XXX | Instruction | | |
| | | 6XX | Supplies and Materials | 11,063.70 |
| 570 | Title I, Part A, Improving Basic Programs | | | |
| 420 | Title I, Part A, Improving Basic Programs | | | |
| | 1XXX | Instruction | | |
| | | 1XX | Personal Services - Salaries | 2,423.88 |
| 603 | Title V Part A | | | |
| 435 | Title V, Part A, Innovative Programs | | | |
| | 1XXX | Instruction | | |
| | | 6XX | Supplies and Materials | 1,333.00 |
| 604 | Title V Part A | | | |
| 435 | Title V, Part A, Innovative Programs | | | |
| | 1XXX | Instruction | | |
| | | 6XX | Supplies and Materials | 372.02 |
| 605 | Title IV Safe and Drug-Free Schools | | | |
| 433 | Title IV, Part A, Safe & Drug-Free Schools & Communitie | | | |
| | 1XXX | Instruction | | |
| | | 6XX | Supplies and Materials | 224.23 |
| 606 | Title IV Safe and Drug-Free Schools | | | |
| 433 | Title IV, Part A, Safe & Drug-Free Schools & Communitie | | | |
| | 1XXX | Instruction | | |
| | | 6XX | Supplies and Materials | 2,000.00 |
| 607 | Title II Part A | | | |
| 430 | Title II, Part A, Teacher & Principal Training & Recruiting | | | |
| | 1XXX | Instruction | | |
| | | 1XX | Personal Services - Salaries | 26,729.84 |
| | | 2XX | Personal Services - Employee Benefits | 7,511.74 |
| | | 3XX | Purchased Professional and Technical Services | 1,362.36 |



Trustees' Financial Summary

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**** Recalculated ****

0118 Simms H S

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2006 Value |
|--|-----------------|
| 607 Subtotal | 35,603.94 |
| 608 Title II Part A | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Technical Services | 1,373.06 |
| 613 carl perkins | |
| 451 Carl Perkins (Federal Vo-Ed) - Basic Grant | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 10,753.00 |
| 640 Advanced Placement | |
| 429 Title I, Part G, Advanced Placement | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Technical Services | 4,394.60 |
| 670 Title I, Part A, Improving Basic Programs | |
| 420 Title I, Part A, Improving Basic Programs | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 30,044.92 |
| 2XX Personal Services - Employee Benefits | 5,342.35 |
| 6XX Supplies and Materials | 947.27 |
| 670 Subtotal | 36,334.54 |
| 680 Title I, Part A, Improving Basic Programs | |
| 420 Title I, Part A, Improving Basic Programs | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 29,497.28 |
| 2XX Personal Services - Employee Benefits | 4,382.00 |
| 680 Subtotal | 33,879.28 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 174,455.67 |



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0118 Simms H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

| | | | | | | |
|--|-----------|----------------|----------|------|------------|-----|
| Beginning Fund Balance | | | | | 95,631.15 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 179,336.93 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 174,455.67 | (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 | 11,437.27 | Less Last Year | 7,151.94 | (4b) | 4,285.33 | |
| | | | | | 4,285.33 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 104,797.74 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|-----------|--------------|------------|
| 100 prior period adjustment | 0.00 | 24,824.29 | -24,824.29 |
| 103 OTO Energy Monies | 1,880.47 | 0.00 | 1,880.47 |
| 104 Tobacco Use Prevention | 1,146.00 | 0.00 | 1,146.00 |
| 415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | 0.00 | 5,940.42 | -5,940.42 |
| 421 Simms Park Project | 1,864.75 | 322.13 | 1,542.62 |
| 503 Title V Part A | 1,849.81 | 0.00 | 1,849.81 |
| 504 Title V Part A | 0.00 | 412.00 | -412.00 |
| 505 Title IV Safe and Drug-Free Schools | 1,123.91 | 0.00 | 1,123.91 |
| 506 Title IV Safe and Drug-Free Schools | 0.00 | 965.41 | -965.41 |
| 507 Title II Part A | 3,273.24 | 208.76 | 3,064.48 |
| 510 State Vocational | 1,129.00 | 1,051.42 | 77.58 |
| 511 State Vocational Ed | 285.00 | 0.00 | 285.00 |
| 512 State Vocational Ed | 1,132.00 | 159.94 | 972.06 |
| 516 IDEA Flow Through | 4,636.00 | 816.05 | 3,819.95 |
| 518 IDEA Flow Through | 7,243.75 | 11,063.70 | -3,819.95 |
| 570 Title I, Part A, Improving Basic Programs | 0.00 | 2,423.88 | -2,423.88 |
| 603 Title V Part A | 0.00 | 1,333.00 | -1,333.00 |
| 604 Title V Part A | 0.00 | 372.02 | -372.02 |
| 605 Title IV Safe and Drug-Free Schools | 0.00 | 224.23 | -224.23 |
| 606 Title IV Safe and Drug-Free Schools | 0.00 | 2,000.00 | -2,000.00 |
| 607 Title II Part A | 36,977.00 | 35,603.94 | 1,373.06 |
| 608 Title II Part A | 0.00 | 1,373.06 | -1,373.06 |



Trustees' Financial Summary

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**** Recalculated ****

0118 Simms H S

15 - Miscellaneous Programs Fund

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---|-------------------|-------------------|-----------------|
| 613 carl perkins | 10,753.00 | 10,753.00 | 0.00 |
| 640 Advanced Placement | 1,447.00 | 4,394.60 | -2,947.60 |
| 670 Title I, Part A, Improving Basic Programs | 37,974.00 | 36,334.54 | 1,639.46 |
| 680 Title I, Part A, Improving Basic Programs | 66,622.00 | 33,879.28 | 32,742.72 |
| Total | 179,336.93 | 174,455.67 | 4,881.26 |



Trustees' Financial Summary

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0118 Simms H S

**** Recalculated ****

17 - Adult Education Fund

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

| PRC Revenue | | 2005 Value | 2006 Value |
|--|---------------------------------|---------------|-----------------|
| 1110 | District Tax Levy | 114.21 | 0.00 |
| 1190 | Penalties and Interest on Taxes | 6.50 | 0.00 |
| 1340 | Fees for Adult Education | 0.00 | 429.00 |
| 1510 | Interest Earnings | 97.77 | 1,697.76 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>218.48</u> | <u>2,126.76</u> |

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

| PRC Program Function Object | | 2005 Value | 2006 Value |
|--|---|-------------|-----------------|
| 610 | Adult Continuing Education Programs | | |
| | 1XXX Instruction | | |
| | 1XX Personal Services - Salaries | 0.00 | 2,638.42 |
| | 2XX Personal Services - Employee Benefits | 0.00 | 227.56 |
| | 5XX Other Purchased Services | 0.00 | 729.80 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | <u>0.00</u> | <u>3,595.78</u> |

Schedule of Changes Worksheet

| | | | | | |
|--|------|----------------|------|----------|----------|
| Beginning Fund Balance | | | | 5,591.73 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | 2,126.76 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | 3,595.78 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | 4,122.71 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

18 - Traffic Education Fund

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

| PRC Revenue | 2005 Value | 2006 Value |
|--|------------|------------|
| 1510 Interest Earnings | 281.29 | 596.21 |
| 1982 Summer Session - Driver's Education Fees | 2,620.00 | 2,400.00 |
| 3260 State Driver's Education Reimbursement | 2,679.50 | 2,072.74 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 5,580.79 | 5,068.95 |

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 | 4,132.50 | 3,102.50 |
| 2XX Personal Services - Employee Benefits | 0.00 | 141.86 |
| 5XX Other Purchased Services | 550.00 | 0.00 |
| 6XX Supplies and Materials | 1,500.11 | 2,364.93 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 6,182.61 | 5,609.29 |

Schedule of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 17,254.40 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 5,068.95 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 5,609.29 | (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) | 16,714.06 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

0118 Simms H S

21 - Compensated Absence Fund

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

| PRC Revenue | 2005 Value | 2006 Value |
|--|------------|------------|
| 1510 Interest Earnings | 43.50 | 96.37 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 43.50 | 96.37 |

Schedule of Changes Worksheet

| | | |
|--|----------|----------|
| Beginning Fund Balance | 2,485.22 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 96.37 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 2,581.59 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

0118 Simms H S

28 - Technology Fund

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

| PRC Revenue | 2005 Value | 2006 Value |
|--|-----------------|-----------------|
| 3281 State Technology Aid | 4,059.79 | 6,065.50 |
| 5200 Sale or Compensation for Loss of Assets | 0.00 | 3,495.34 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>4,059.79</u> | <u>9,560.84</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 | 0.00 | 1,964.45 |
| 7XX Property and Equipment Acquisition | 8,570.39 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>8,570.39</u> | <u>1,964.45</u> |

Schedule of Changes Worksheet

| | | |
|--|-----------|------|
| Beginning Fund Balance | 12,630.18 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 9,560.84 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,964.45 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 8,570.39 | (4b) |
| | -8,570.39 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 11,656.18 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

0118 Simms H S

29 - Flexibility 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 | | |
| 1XXX Instruction | | |
| 7XX Property and Equipment Acquisition | 119.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 119.00 | 0.00 |

Schedule of Changes Worksheet

| | | |
|---|----------|-----|
| Beginning Fund Balance | 3,593.41 | (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 | 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 119.00 (4b) | -119.00 | |
| | -119.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 3,474.41 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

50 - Debt Service Fund

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

| PRC Revenue | | 2005 Value | 2006 Value |
|--|---|------------------|------------------|
| 1110 | District Tax Levy | 20,258.00 | 16,617.91 |
| 1117 | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 101.45 |
| 1190 | Penalties and Interest on Taxes | 238.80 | 268.86 |
| 1510 | Interest Earnings | 56.31 | 184.24 |
| 3120 | State Guaranteed Tax Base Aid | 13,339.90 | 14,588.45 |
| 3440 | State HB20/SB417 Prop Tax Reimb | 169.70 | 348.90 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>34,062.71</u> | <u>32,109.81</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 | 20,000.00 | 20,000.00 |
| | 850 Interest on Debt | 11,707.50 | 10,407.50 |
| | 860 Agent Fees/Issuance Costs | 532.50 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | <u>32,240.00</u> | <u>30,407.50</u> |

Schedule of Changes Worksheet

| | | | | | |
|--|------|----------------|------|-----------|----------|
| Beginning Fund Balance | | | | 1,508.41 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | 32,109.81 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | 30,407.50 | (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) | | | | 3,210.72 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

0118 Simms H S

60 - Building Fund

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

| PRC Revenue | 2005 Value | 2006 Value |
|--|------------|------------|
| 1510 Interest Earnings | 56.30 | 147.56 |
| 1900 Other Revenue from Local Sources | 729.02 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 785.32 | 147.56 |

Schedule of Changes Worksheet

| | | |
|--|----------|-----|
| Beginning Fund Balance | 3,804.99 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 147.56 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 3,952.55 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

0118 Simms H S

61 - Building Reserve Fund

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

| PRC Revenue | 2005 Value | 2006 Value |
|--|------------|------------|
| 1110 District Tax Levy | 15,057.22 | 15,112.61 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 75.02 |
| 1190 Penalties and Interest on Taxes | 181.06 | 219.57 |
| 1510 Interest Earnings | 658.83 | 2,043.70 |
| 1900 Other Revenue from Local Sources | 0.00 | 975.77 |
| 3440 State HB20/SB417 Prop Tax Reimb | 125.43 | 294.46 |
| 3445 State Combined Fund School Block Grant | 4,587.79 | 4,622.66 |

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

20,610.33 23,343.79

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

| PRC Program Function Object | 2005 Value | 2006 Value |
|---|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 4XXX Facilities Acquisition and Construction Services | | |
| 4XX Purchased Property Services | 764.05 | 4,654.36 |
| 7XX Property and Equipment Acquisition | 6,358.76 | 0.00 |

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

7,122.81 4,654.36

Schedule of Changes Worksheet

| | | |
|--|-----------|-----|
| Beginning Fund Balance | 47,904.47 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 23,343.79 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 4,654.36 | (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) | 66,593.90 | (5) |



Trustees' Financial Summary

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0118 Simms H S

81 - Private Purpose Trust (spend interest only)

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

| PRC Revenue | 2005 Value | 2006 Value |
|--|------------|------------|
| 1510 Interest Earnings | 89.52 | 198.54 |
| 102 Shelton Scholarship | | |
| 1920 Contributions/Donations from Private Sources | 500.00 | 500.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 589.52 | 698.54 |

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

| PRC Program Function Object | 2005 Value | 2006 Value |
|--|------------|------------|
| 101 Mathews Scholarship | | |
| 920 Enterprise or Internal Service Programs | | |
| 32XX Enterprise Services | | |
| 8XX Other Expenditures | 250.00 | 500.00 |
| 102 Shelton Scholarship | | |
| 920 Enterprise or Internal Service Programs | | |
| 32XX Enterprise Services | | |
| 8XX Other Expenditures | 500.00 | 1,000.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 750.00 | 1,500.00 |

Schedule of Changes Worksheet

| | | |
|--|----------|----------|
| Beginning Fund Balance | 5,458.39 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 698.54 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,500.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 4,656.93 | (5) |



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0118 Simms H S

84 - Student Extracurricular Activities Fund

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

| PRC Revenue | 2005 Value | 2006 Value |
|--|------------|------------|
| 1700 Student Extracurricular Activity Receipts | 59,571.34 | 0.00 |
| 1XXX Revenues from Student Activities | 0.00 | 71,163.60 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | 244.93 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 59,571.34 | 71,408.53 |

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

| PRC Program Function Object | 2005 Value | 2006 Value |
|--|------------|------------|
| 7XX Extracurricular Athletics and Activities | | |
| 3XXX Operation of Non-Educational Services | | |
| XXX Student Extracurricular | 65,133.37 | 67,202.69 |
| 999 Undistributed | | |
| 9999 Undistributed | | |
| 892 Material Prior Period Expenditure Adjustments | 165.21 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 65,298.58 | 67,202.69 |

Schedule of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 41,498.09 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 71,408.53 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 67,202.69 | (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) | 45,703.93 | (5) |



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0118 Simms H S

| 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 | 26,534.16 | 29,394.63 |
| XX | 39X 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| 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 | 0.00 | 464,796.36 |
| XX | XXX 1XXX | 640 Textbooks and Other Printed Materials - No On-line Ser | 1,892.95 | 1,694.80 |
| XX | XXX 1XXX | 650 Periodicals - Not On-Line Subscriptions | 0.00 | 0.00 |
| XX | XXX 26XX | 41X Energy Utility Services | 47,304.59 | 52,919.49 |
| 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 | 6,358.76 | 0.00 |
| XX | XXX 4XXX | 73X Major Equipment-New | 0.00 | 16,985.00 |
| XX | XXX 4XXX | 74X Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX XXXX | 561 Tuition to Other School Districts Within the State | 0.00 | 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 |



Trustees' Financial Summary

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**** Recalculated ****

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Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 17,061.33 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 17,061.33 |

Prorated Cooperative Cost Payments:

| | |
|---|-----------|
| d. Related Services Block Grant Entitlement (paid to coop) | 5,686.29 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 24,568.05 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 50,125.25 |
| 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: 100%



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**** Recalculated ****

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| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 | |
|---------------|----------|--------|-----------|---------|---------|---------|-----------|
| 280 | 1XXX | 1XX | 36,318.26 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 2XX | 9,148.88 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 3XX | 1,876.48 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 5XX | 1,446.03 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 6XX | 1,335.60 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 62XX | 920 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Totals | | | 50,125.25 | 0.00 | 0.00 | 0.00 | 50,125.25 |



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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 |
|--|--------------------------|--------------------|------------------|-----------------|-----------------------|
| Buildings | 941,245.62 | 7,328.76 | 16,985.00 | 0.00 | 965,559.38 |
| Machinery And Equipment | 738,269.35 | 42,980.14 | 3,800.62 | 64,023.50 | 721,026.61 |
| Totals at historical cost | 1,679,514.97 | 50,308.90 | 20,785.62 | 64,023.50 | 1,686,585.99 |
| Less Accumulated depreciation for: | | | | | |
| Building Accum | 0.00 | 745,924.00 | 18,519.70 | 0.00 | 764,443.70 |
| Machinery And Equipment Accum | 0.00 | 709,818.26 | 11,372.39 | 0.00 | 721,190.65 |
| Total accumulated depreciation | 0.00 | 1,455,742.26 | 29,892.09 | 0.00 | 1,485,634.35 |
| Governmental activities, capital assets, net | 1,679,514.97 | 1,405,433.36 | -9,106.47 | 64,023.50 | 200,951.64 |

* 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.



Trustees' Financial Summary

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**** Recalculated ****

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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- |
| Governmental Activities * | | | | | | | |
| General Obligation Bonds: | | | | | | | |
| 6/30/1991 Issue | 155,000.00 | 0.00 | 20,000.00 | 0.00 | 135,000.00 | 25,000.00 | 110,000.00 |
| Compensated | 26,988.46 | 0.00 | 0.00 | 1,000.91 | 25,987.55 | 0.00 | 25,987.55 |
| Other | 24,500.38 | 0.00 | 12,250.19 | 0.00 | 12,250.19 | 0.00 | 12,250.19 |
| Total Governmental Activity | | | | | | | |
| Long-Term Liabilities | 206,488.84 | 0.00 | 32,250.19 | 1,000.91 | 173,237.74 | 25,000.00 | 148,237.74 |

* 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.