



Trustees' Financial Summary

FY2011-12

Submit ID: 0101-55760698

07 Cascade County

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 no later than September 15th. (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*

Certification

Business Manager/Clerk: Lucinda Woodland **Phone #:** (406) 468-9383

(Signature)

(Date)

Chair, Board of Trustees: Becky Smith

(Signature)

(Date)

County Superintendent: Jamie Bailey

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 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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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Miscellaneous State Grant	STATE		State
002	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
003	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
009	Title IV, Part B, 21st Century	FEDERAL	007 0101 1710	84.287
014	State OTO FullTime Kindergarten Startup	STATE		state
032	Quality Schools Facility Grant	STATE		NA
066	Title I, Part A, Accountability	FEDERAL		84.348A
555	AWARE	STATE		STATE
910	Budget Amendment			



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	130,235.64	16,148.92	81,850.97	-8,931.54
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)				10,431.65
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	130,235.64	16,148.92	81,850.97	1,500.11
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)				10,431.65
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	130,235.64	16,148.92	81,850.97	-8,931.54
52	TOTAL FUND BALANCE/EQUITY	130,235.64	16,148.92	81,850.97	1,500.11
53	TOTAL LIABILITIES AND FUND BALANCE	130,235.64	16,148.92	81,850.97	1,500.11



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Balance Sheet

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)	1,972.83	52,525.36	9,175.62	
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	1,972.83	52,525.36	9,175.62	
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	1,972.83	52,525.36	9,175.62	
52	TOTAL FUND BALANCE/EQUITY	1,972.83	52,525.36	9,175.62	
53	TOTAL LIABILITIES AND FUND BALANCE	1,972.83	52,525.36	9,175.62	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				5,680.46
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				5,680.46
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				5,680.46
52	TOTAL FUND BALANCE/EQUITY				5,680.46
53	TOTAL LIABILITIES AND FUND BALANCE				5,680.46



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Balance Sheet

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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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)	289.93	8,707.80		13,466.59
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	289.93	8,707.80		13,466.59
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		834.65		
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		834.65		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	289.93	7,873.15		13,466.59
52	TOTAL FUND BALANCE/EQUITY	289.93	7,873.15		13,466.59
53	TOTAL LIABILITIES AND FUND BALANCE	289.93	8,707.80		13,466.59



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,325.76	
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			3,325.76	
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)				
41	Unrestricted Net Assets (940)			3,325.76	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			3,325.76	
53	TOTAL LIABILITIES AND FUND BALANCE			3,325.76	



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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 (90)	Agency - B (91)	Agency - C (92)	Agency - D (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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (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				



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	329,056.51	203,001.27
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	26,319.70	144,801.38
1190 Penalties and Interest on Taxes	1,778.79	1,103.01
1510 Interest Earnings	504.16	545.43
3110 Direct State Aid	442,306.51	507,803.59
3111 Quality Educator	52,346.74	54,637.36
3112 At Risk Student	0.00	6,898.39
3113 Indian Education For All	4,182.00	4,039.20
3114 American Indian Achievement Gap	800.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	27,284.34	29,206.70
3120 State Guaranteed Tax Base Aid	187,976.25	166,288.32
3444 State School Block Grant	37,931.56	37,931.56
3730 HB645 State Special Education Allowable Costs	1,630.86	0.00
7800 ARRA - State Fiscal Stabilization Fund	49,908.76	0.00
7810 Education Jobs Fund	41,717.52	595.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,203,743.70	1,157,451.78

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	487,331.17	486,377.37
2XX Personal Services - Employee Benefits	66,575.45	42,751.03
3XX Purchased Professional and Technical Services	0.00	698.75
4XX Purchased Property Services	95.00	560.00
5XX Other Purchased Services	869.65	323.73
6XX Supplies and Materials	25,588.74	10,329.94
21XX Support Services - Students		
1XX Personal Services - Salaries	44,697.96	49,470.23
2XX Personal Services - Employee Benefits	0.00	143.55
5XX Other Purchased Services	8.70	0.00
6XX Supplies and Materials	233.21	68.70
222X Educational Media Services		
1XX Personal Services - Salaries	25,317.74	30,145.47
2XX Personal Services - Employee Benefits	3,798.00	4,135.61
5XX Other Purchased Services	79.00	0.00
6XX Supplies and Materials	1,380.07	842.83
23XX Support Services - General Administration		
1XX Personal Services - Salaries	74,743.03	69,186.27
2XX Personal Services - Employee Benefits	10,184.37	7,799.25



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	8,352.00	5,410.67
			4XX Purchased Property Services	700.00	0.00
			5XX Other Purchased Services	9,798.68	12,052.62
			6XX Supplies and Materials	1,356.19	2,446.99
			810 Dues and Fees	230.00	380.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	51,607.79	78,344.57
			2XX Personal Services - Employee Benefits	16,157.02	18,395.46
			3XX Purchased Professional and Technical Services	771.75	0.00
			5XX Other Purchased Services	1,144.21	1,244.97
			6XX Supplies and Materials	4,495.73	1,545.88
			810 Dues and Fees	0.00	810.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	71,775.40	56,322.85
			2XX Personal Services - Employee Benefits	6,503.98	10,735.32
			3XX Purchased Professional and Technical Services	0.00	1,881.18
			4XX Purchased Property Services	64,791.38	70,865.93
			5XX Other Purchased Services	5,053.00	4,556.67
			6XX Supplies and Materials	19,807.98	57,327.15
			7XX Property and Equipment Acquisition	2,137.62	1,613.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	36,456.79	40,444.42
			2XX Personal Services - Employee Benefits	8,369.47	79.92
			5XX Other Purchased Services	53.55	11.05
			6XX Supplies and Materials	726.46	271.13
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,180.67	3,212.52
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	11,754.95	15,373.70
			2XX Personal Services - Employee Benefits	378.00	1,547.63
			6XX Supplies and Materials	62.33	1,598.36
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,291.94	5,810.57
			2XX Personal Services - Employee Benefits	0.00	78.28
			5XX Other Purchased Services	326.93	1,595.90
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	21,070.43	19,543.98



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	0.00	173.79
			5XX Other Purchased Services	1,662.96	2,990.75
			6XX Supplies and Materials	534.20	396.68
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	49,908.76	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	41,717.52	0.00
			2XX Personal Services - Employee Benefits	0.00	595.57
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	6,577.79	14,903.35
			2XX Personal Services - Employee Benefits	0.00	422.49
			5XX Other Purchased Services	0.00	235.00
			6XX Supplies and Materials	115.00	6,671.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,190,772.57	1,142,722.58

Schedule Of Changes Worksheet

Beginning Fund Balance					115,506.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,157,451.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,142,722.58	(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)					130,235.64	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	65,334.47	80,372.42
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	690.88
1190 Penalties and Interest on Taxes	471.47	200.48
1510 Interest Earnings	31.20	29.31
1900 Other Revenue from Local Sources	432.33	0.00
2220 County On-Schedule Trans Reimb	52,816.00	42,241.99
3210 State On-Schedule Trans Reimb	52,816.01	42,241.99
3444 State School Block Grant	765.13	765.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	172,666.61	166,542.20

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	99,670.03	104,696.32
2XX Personal Services - Employee Benefits	15,083.20	16,792.63
3XX Purchased Professional and Technical Services	423.25	149.50
4XX Purchased Property Services	10,281.21	6,241.50
5XX Other Purchased Services	9,322.19	8,210.47
6XX Supplies and Materials	31,450.44	45,307.20
7XX Property and Equipment Acquisition	5,493.11	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	171,723.43	181,397.62



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						31,004.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						166,542.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						181,397.62	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						16,148.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	28,511.76	27,939.72
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	378.67	432.91
1190 Penalties and Interest on Taxes	211.69	79.88
1510 Interest Earnings	131.33	280.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,233.45	28,733.10

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		53,117.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		28,733.10	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		81,850.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1611 National School Lunch Program	99,306.29	88,458.15
1900 Other Revenue from Local Sources	491.00	69,613.25
3220 State Food Services Match	326.17	0.00
4550 Federal Child Nutrition	108,895.28	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	209,018.74	158,071.40

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	84,153.57	62,736.97
2XX Personal Services - Employee Benefits	2,295.02	8,640.14
3XX Purchased Professional and Technical Services	0.00	137.83
4XX Purchased Property Services	1,112.82	1,110.99
5XX Other Purchased Services	180.00	633.49
6XX Supplies and Materials	134,023.54	95,522.26
8XX Other Expenditures	0.00	67.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	221,764.95	168,849.26

Schedule Of Changes Worksheet

Beginning Fund Balance		14,991.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		158,071.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		168,849.26	(3)
Increase/Decrease of Reserve for Inventories			
This Year	10,431.65		
Less Last Year	13,145.11	(4a)	-2,713.46
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			-2,713.46 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,500.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.00	461.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	461.30

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

PRC Program Function Object	2011 Value	2012 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	500.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	500.30	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,511.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	461.30	(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)	1,972.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	242.23	159.03
2240 County Retirement Distribution	157,177.14	169,367.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	157,419.37	169,526.43

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	83,688.81	92,938.92
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,858.76	9,302.45
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,676.38	4,408.23
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,859.70	10,124.76
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,676.57	11,917.19
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,421.34	6,934.26
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	14,020.52	14,249.30
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,866.20	5,008.76
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,442.33	2,222.03
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	143.77	387.57
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	0.00	1,401.01
781 Education Jobs Fund		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	595.57
910 Food Services		
31XX Food Services		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	12,702.76	10,520.41
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	0.00	5,875.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				157,357.14	175,886.16

Schedule Of Changes Worksheet

Beginning Fund Balance					58,885.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					169,526.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					175,886.16	(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	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,525.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
003 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	19,704.00
009 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	71,000.00
032 Quality Schools Facility Grant	
1900 Other Revenue from Local Sources	3,031.00
3720 Quality Schools Facility Grant Program	8,809.30
032 Subtotal	11,840.30
066 Title I, Part A, Accountability	
4210 Title I, Part A, Accountability	86,774.00
4650 Federal Miscellaneous Grants from OPI	7,794.00
066 Subtotal	94,568.00
555 AWARE	
1900 Other Revenue from Local Sources	120,190.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	317,302.70

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

PRC Program Function Object	2012 Value
001 Miscellaneous State Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	45.63
6XX Supplies and Materials	184.73
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	63,167.40
001 Subtotal	63,397.76
003 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	3,649.98
2XX Personal Services - Employee Benefits	389.40
3XX Purchased Professional and Technical Services	8,671.87
5XX Other Purchased Services	3,287.54
6XX Supplies and Materials	349.80
003 Subtotal	16,348.59



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
009 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	43,872.77
2XX Personal Services - Employee Benefits	6,113.62
5XX Other Purchased Services	4,881.77
6XX Supplies and Materials	7,840.36
	62,708.52
009 Subtotal	
066 Title I, Part A, Accountability	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	73,768.64
2XX Personal Services - Employee Benefits	11,270.01
5XX Other Purchased Services	279.00
6XX Supplies and Materials	21,975.50
	107,293.15
066 Subtotal	
555 AWARE	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	65,284.98
	315,033.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,905.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	317,302.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	315,033.00	(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)	9,175.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Miscellaneous State Grant	0.00	63,397.76	-63,397.76
003 Title II, Part A, Teacher/Principal Train/Recruit	19,704.00	16,348.59	3,355.41
009 Title IV, Part B, 21st Century	71,000.00	62,708.52	8,291.48
032 Quality Schools Facility Grant	11,840.30	0.00	11,840.30
066 Title I, Part A, Accountability	94,568.00	107,293.15	-12,725.15
555 AWARE	120,190.40	65,284.98	54,905.42
Total	317,302.70	315,033.00	2,269.70



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	46.74	26.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46.74	26.52

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,653.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26.52	(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)	5,680.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
3281 State Technology Aid	1,319.53	1,283.54
3445 State Combined Fund School Block Grant	5,959.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,278.98	1,283.54

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	14,217.23	0.00
24XX Support Services - School Administration		
5XX Other Purchased Services	0.00	337.10
6XX Supplies and Materials	0.00	17,254.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,217.23	17,591.29

Schedule Of Changes Worksheet

Beginning Fund Balance	16,597.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,283.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,591.29	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	289.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1900 Other Revenue from Local Sources	0.00	4,413.70
3445 State Combined Fund School Block Grant	0.00	5,959.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	10,373.15

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
5XX Other Purchased Services	0.00	2,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,500.00

Schedule Of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,373.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,500.00	(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)		7,873.15	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	202,820.45	189,270.03
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,120.46	3,176.03
1190 Penalties and Interest on Taxes	1,313.37	531.18
3120 State Guaranteed Tax Base Aid	12,708.95	12,130.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	221,963.23	205,108.09

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	140,000.00	145,000.00
850 Interest on Debt	75,657.50	69,857.50
860 Agent Fees/Issuance Costs	550.00	550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	216,207.50	215,407.50

Schedule Of Changes Worksheet

Beginning Fund Balance		23,766.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		205,108.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		215,407.50	(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)		13,466.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 78 - Self Insurance Fund - Health

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	182.44	69.12
1900 Other Revenue from Local Sources	130,733.94	31,746.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	130,916.38	31,815.37

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	138,562.34	38,665.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	138,562.34	38,665.74

Schedule Of Changes Worksheet

Beginning Fund Balance	10,176.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,815.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,665.74	(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)	3,325.76	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	33,848.53	29,352.24
XX	39X 1XXX 112	Certified Teacher Staff Salaries	10,941.20	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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	601,095.49	556,718.76
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	16,772.83	4,857.27
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	275.48	326.14
XX	XXX 26XX 41X	Energy Utility Services	48,419.50	48,376.01
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	205,599.12	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	500.30	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

FY2011-12

Submit ID: 0101-55760698

07 Cascade County

0101 Cascade Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	29,206.70
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	29,206.70

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,734.92
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	42,057.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	44,019.04
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, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	40,444.42	0.00	0.00	0.00	
280	1XXX	2XX	79.92	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	11.05	0.00	0.00	0.00	
280	1XXX	6XX	271.13	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	3,212.52	0.00	0.00	0.00	
Totals			44,019.04	0.00	0.00	0.00	44,019.04

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 FY12.



Trustees' Financial Summary

FY2011-12

Submit ID: 0101-55760698

07 Cascade County

0101 Cascade Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	17,500.00	0.00	0.00	0.00	17,500.00
Land Improvements	123,343.00	0.00	0.00	0.00	123,343.00
Buildings	4,012,203.00	0.00	0.00	0.00	4,012,203.00
Machinery and Equipment	534,244.00	0.00	0.00	0.00	534,244.00
Totals at Historical Cost	4,687,290.00	0.00	0.00	0.00	4,687,290.00
Less Accumulated Depreciation For:					
Improvement Accum	41,798.00	0.00	0.00	0.00	41,798.00
Building Accum	1,018,820.00	0.00	0.00	0.00	1,018,820.00
Machinery and Equipment Accum	291,613.00	0.00	0.00	0.00	291,613.00
Total Accumulated Depreciation	1,352,231.00	0.00	0.00	0.00	1,352,231.00
Governmental Activities, Capital Assets, net	3,335,059.00	0.00	0.00	0.00	3,335,059.00

* 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 FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0101-55760698

07 Cascade County

0101 Cascade Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
06/29/2006	520,000.00	0.00	40,000.00	0.00	480,000.00	45,000.00	435,000.00
07/10/2007	1,140,000.00	0.00	105,000.00	0.00	1,035,000.00	110,000.00	925,000.00
Compensated Absences	61,640.22	0.00	0.00	0.00	61,640.22	0.00	0.00
Other Post Employment Benefits	18,853.00	0.00	0.00	0.00	18,853.00	0.00	0.00
Other	18,000.00	0.00	9,000.00	0.00	9,000.00	0.00	9,000.00
Total Governmental Activity							
Long-Term Liabilities	1,758,493.22	0.00	154,000.00	0.00	1,604,493.22	155,000.00	1,369,000.00

* 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.