



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade 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 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.



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
006	Jobs for Montana Graduates	STATE		State
008	IDEA Part B	FEDERAL		84.027
015	FCC License	STATE		
021	Deferred Maintenance & Energy Efficiency	STATE		NA
022	Advancing Agriculture Education Program	STATE		NA
031	NW Energy Rebate	STATE		
102	Vo Ed Agriculture	STATE		State
103	Vo Ed Business/Marketing	STATE		State
104	Vo Ed All Career & Tech Ed Programs	STATE		State
541	Vo Ed Carl Perkins Basic Grant	FEDERAL	007 0102 8110	84.048A
910	Budget Amendment			



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

Balance Sheet

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)	115,506.86	33,778.29	86,021.69	
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	115,506.86	33,778.29	86,021.69	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	22,851.31			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	22,851.31			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	92,655.55	33,778.29	86,021.69	
52	TOTAL FUND BALANCE/EQUITY	92,655.55	33,778.29	86,021.69	
53	TOTAL LIABILITIES AND FUND BALANCE	115,506.86	33,778.29	86,021.69	



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

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)	1,266.35	28,674.13	7,279.43	16.35
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	1,266.35	28,674.13	7,279.43	16.35
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	1,266.35	28,674.13	7,279.43	16.35
52	TOTAL FUND BALANCE/EQUITY	1,266.35	28,674.13	7,279.43	16.35
53	TOTAL LIABILITIES AND FUND BALANCE	1,266.35	28,674.13	7,279.43	16.35



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

Balance Sheet

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)	2,585.37			6,051.04
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	2,585.37			6,051.04
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	2,585.37			6,051.04
52	TOTAL FUND BALANCE/EQUITY	2,585.37			6,051.04
53	TOTAL LIABILITIES AND FUND BALANCE	2,585.37			6,051.04



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

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)	274.92			23,584.59
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	274.92			23,584.59
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	274.92			23,584.59
52	TOTAL FUND BALANCE/EQUITY	274.92			23,584.59
53	TOTAL LIABILITIES AND FUND BALANCE	274.92			23,584.59



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County
0102 Cascade H S

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County
0102 Cascade H S

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)				
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)				
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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

Balance Sheet

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)			58,031.34	
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			58,031.34	
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			58,031.34	
52	TOTAL FUND BALANCE/EQUITY			58,031.34	
53	TOTAL LIABILITIES AND FUND BALANCE			58,031.34	



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	47,841.64	292,816.90		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	47,841.64	292,816.90		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	47,841.64	292,816.90		
35	TOTAL LIABILITIES	47,841.64	292,816.90		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	47,841.64	292,816.90		



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

Balance Sheet

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County
0102 Cascade H S

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	300,261.92	167,498.76
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	30,949.32	127,286.60
1190 Penalties and Interest on Taxes	2,129.95	1,023.78
1510 Interest Earnings	482.03	517.20
1900 Other Revenue from Local Sources	15,837.79	0.00
3110 Direct State Aid	465,808.38	528,207.65
3111 Quality Educator	48,170.07	47,549.50
3112 At Risk Student	0.00	3,441.48
3113 Indian Education For All	3,202.80	2,998.80
3114 American Indian Achievement Gap	600.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	22,310.63	20,023.15
3120 State Guaranteed Tax Base Aid	229,995.18	213,185.20
3444 State School Block Grant	36,144.18	36,144.18
3730 HB645 State Special Education Allowable Costs	1,333.57	0.00
7800 ARRA - State Fiscal Stabilization Fund	52,560.65	0.00
7810 Education Jobs Fund	43,934.17	619.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,253,720.64	1,149,095.80

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	380,317.74	330,657.08
2XX Personal Services - Employee Benefits	39,897.46	54,336.99
3XX Purchased Professional and Technical Services	0.00	1,198.05
4XX Purchased Property Services	3,456.25	560.00
5XX Other Purchased Services	652.10	1,886.11
6XX Supplies and Materials	23,892.30	10,870.48
810 Dues and Fees	340.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	39,106.82	59,694.81
2XX Personal Services - Employee Benefits	57.00	110.69
6XX Supplies and Materials	0.00	179.52
222X Educational Media Services		
1XX Personal Services - Salaries	25,317.82	30,145.32
2XX Personal Services - Employee Benefits	3,798.00	3,959.59
6XX Supplies and Materials	1,102.66	1,255.14
23XX Support Services - General Administration		
1XX Personal Services - Salaries	74,743.15	69,186.29
2XX Personal Services - Employee Benefits	5,892.40	5,511.23



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

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	8,292.00	5,598.32
			4XX Purchased Property Services	1,426.73	0.00
			5XX Other Purchased Services	15,366.05	14,060.83
			6XX Supplies and Materials	7,072.02	3,750.44
			810 Dues and Fees	255.00	630.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	51,295.12	45,954.92
			2XX Personal Services - Employee Benefits	9,946.80	5,610.64
			3XX Purchased Professional and Technical Services	1,262.00	0.00
			4XX Purchased Property Services	34.90	0.00
			5XX Other Purchased Services	1,425.86	1,111.85
			6XX Supplies and Materials	2,589.66	1,838.10
			810 Dues and Fees	50.00	462.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	71,835.45	54,578.93
			2XX Personal Services - Employee Benefits	5,000.00	14,335.46
			3XX Purchased Professional and Technical Services	1,985.00	1,394.50
			4XX Purchased Property Services	60,667.97	70,968.05
			5XX Other Purchased Services	5,172.90	4,529.05
			6XX Supplies and Materials	33,390.81	67,047.29
			7XX Property and Equipment Acquisition	2,137.62	2,863.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	40,888.53	46,361.64
			2XX Personal Services - Employee Benefits	9,936.00	1,168.28
			5XX Other Purchased Services	81.98	117.19
			6XX Supplies and Materials	722.72	85.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	2,202.40
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	129,691.60	133,352.29
			2XX Personal Services - Employee Benefits	4,320.00	8,915.02
			5XX Other Purchased Services	1,022.67	449.27
			6XX Supplies and Materials	7,935.35	4,390.76
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	10,431.49	16,341.39
			2XX Personal Services - Employee Benefits	0.00	94.36
			5XX Other Purchased Services	4,254.91	3,941.75
			6XX Supplies and Materials	489.80	77.93
			810 Dues and Fees	1,250.00	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County
0102 Cascade H S

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			
			1XX Personal Services - Salaries	49,238.14	46,491.39
			2XX Personal Services - Employee Benefits	0.00	137.73
			5XX Other Purchased Services	5,795.91	5,946.57
			6XX Supplies and Materials	6,870.27	6,255.00
			810 Dues and Fees	1,250.00	2,500.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	52,560.65	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	43,934.17	0.00
			2XX Personal Services - Employee Benefits	0.00	619.50
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	6,388.35	10,126.80
			2XX Personal Services - Employee Benefits	0.00	199.49
			6XX Supplies and Materials	0.00	3,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,254,842.13	1,157,058.94

Schedule Of Changes Worksheet

Beginning Fund Balance					100,618.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,149,095.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,157,058.94	(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)					92,655.55	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

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	89,179.11	140,097.27
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,744.60	1,361.66
1190 Penalties and Interest on Taxes	573.21	293.25
1510 Interest Earnings	138.99	140.91
1900 Other Revenue from Local Sources	25.62	0.00
2220 County On-Schedule Trans Reimb	45,374.18	42,411.88
3210 State On-Schedule Trans Reimb	45,374.18	42,411.88
3444 State School Block Grant	3,733.51	3,733.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	189,143.40	230,450.36

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	100,577.41	107,681.87
2XX Personal Services - Employee Benefits	12,604.86	13,218.00
3XX Purchased Professional and Technical Services	1,771.50	5,348.68
4XX Purchased Property Services	19,750.81	33,869.43
5XX Other Purchased Services	10,262.23	8,248.53
6XX Supplies and Materials	40,555.18	64,417.14
7XX Property and Equipment Acquisition	5,493.11	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	222.70	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	191,237.80	232,783.65



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						36,111.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						230,450.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						232,783.65	(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)						33,778.29	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

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	27,864.36	27,790.51
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	674.09	304.17
1190 Penalties and Interest on Taxes	136.41	75.14
1510 Interest Earnings	229.64	272.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,904.50	28,442.61

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		57,579.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		28,442.61	(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)		86,021.69	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

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	47.03	553.35
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	52.78	34.88
1190 Penalties and Interest on Taxes	9.85	0.06
1510 Interest Earnings	0.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	110.07	588.29

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		
5XX Other Purchased Services	1,243.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,243.60	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	678.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	588.29	(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)
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)	1,266.35	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

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	211.40	70.67
1900 Other Revenue from Local Sources	20.33	0.00
2240 County Retirement Distribution	138,000.00	149,506.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	138,231.73	149,577.38

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	63,921.55	62,060.47
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,611.63	13,118.60
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,221.24	4,408.32
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,312.85	10,124.76
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,740.97	6,932.56
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	10,686.18	6,973.14
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	15,966.24	14,638.95
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,067.82	6,975.26
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	32.18	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	22,120.70	19,640.40
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	516.79	1,834.22
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	0.00	3,109.61
910 Food Services		
31XX Food Services		



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

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	923.06	1,481.06
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	0.00	2,871.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				153,121.21	154,169.24

Schedule Of Changes Worksheet

Beginning Fund Balance					33,265.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					149,577.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					154,169.24	(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)					28,674.13	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County
0102 Cascade H S

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
006 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
008 IDEA Part B	
4650 Federal Miscellaneous Grants from OPI	3,611.00
022 Advancing Agriculture Education Program	
1900 Other Revenue from Local Sources	1,500.00
102 Vo Ed Agriculture	
1900 Other Revenue from Local Sources	646.04
3900 State Career & Technical Ed Entitlement	3,531.00
102 Subtotal	4,177.04
103 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,353.00
104 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	2,913.00
541 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	8,068.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,622.04

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

PRC Program Function Object	2012 Value
006 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	91.56
5XX Other Purchased Services	1,028.47
6XX Supplies and Materials	4,258.36
006 Subtotal	5,378.39
015 FCC License	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	175.00
6XX Supplies and Materials	9,864.14
015 Subtotal	10,039.14
021 Deferred Maintenance & Energy Efficiency	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						26,674.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						24,622.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,016.95	(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)						7,279.43	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
006 Jobs for Montana Graduates	3,000.00	5,378.39	-2,378.39
008 IDEA Part B	3,611.00	0.00	3,611.00
015 FCC License	0.00	10,039.14	-10,039.14
021 Deferred Maintenance & Energy Efficiency	0.00	9,591.49	-9,591.49
022 Advancing Agriculture Education Program	1,500.00	1,887.63	-387.63
102 Vo Ed Agriculture	4,177.04	4,344.86	-167.82
103 Vo Ed Business/Marketing	1,353.00	3,971.25	-2,618.25
104 Vo Ed All Career & Tech Ed Programs	2,913.00	0.00	2,913.00
541 Vo Ed Carl Perkins Basic Grant	8,068.00	8,804.19	-736.19
Total	24,622.04	44,016.95	-19,394.91



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	1,925.00	0.00
1510 Interest Earnings	19.92	9.06
1982 Summer Session - Driver's Education Fees	0.00	5,623.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,944.92	5,632.70

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	4,407.00	3,178.50
2XX Personal Services - Employee Benefits	666.33	243.16
4XX Purchased Property Services	1,575.43	0.00
6XX Supplies and Materials	2,081.09	612.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,729.85	4,033.93

Schedule Of Changes Worksheet

Beginning Fund Balance	986.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,632.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,033.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,585.37	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

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	44.33	24.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44.33	24.73

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	6,026.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,051.04	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

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	1,366.13	1,297.24
3445 State Combined Fund School Block Grant	885.35	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,251.48	1,297.24

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		
3XX Purchased Professional and Technical Services	449.66	0.00
6XX Supplies and Materials	2,148.45	0.00
24XX Support Services - School Administration		
5XX Other Purchased Services	0.00	369.30
6XX Supplies and Materials	0.00	9,223.65
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	529.22	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,127.33	9,592.95

Schedule Of Changes Worksheet

Beginning Fund Balance	8,570.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,297.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,592.95	(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)		274.92 (5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

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
3445 State Combined Fund School Block Grant	0.00	885.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	885.35

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		
6XX Supplies and Materials	0.00	885.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	885.35

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	885.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	885.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County
0102 Cascade H S

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	201,384.32	199,214.77
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,116.23	3,108.34
1190 Penalties and Interest on Taxes	1,390.02	538.45
3120 State Guaranteed Tax Base Aid	17,236.18	22,172.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	225,126.75	225,034.22

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	145,000.00	155,000.00
850 Interest on Debt	79,182.50	73,182.50
860 Agent Fees/Issuance Costs	550.00	550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	224,732.50	228,732.50

Schedule Of Changes Worksheet

Beginning Fund Balance		27,282.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		225,034.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		228,732.50	(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)		23,584.59	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	186,824.46	122,483.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	186,824.46	122,483.01

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	193,995.02	106,845.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	193,995.02	106,845.92

Schedule Of Changes Worksheet

Beginning Fund Balance	42,394.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	122,483.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,845.92	(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)	58,031.34	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

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	33,470.80	42,386.76
XX	39X 1XXX 112	Certified Teacher Staff Salaries	125,801.35	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	544,157.82	451,698.81
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,525.09	1,812.11
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	112.89	9.25
XX	XXX 26XX 41X	Energy Utility Services	40,670.90	48,375.92
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	1,243.60	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: 0102-25619715

07 Cascade County

0102 Cascade H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	20,023.15
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	20,023.15

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,673.94
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,833.19
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	49,934.51
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, 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: 100%



Trustees' Financial Summary

FY2011-12

Submit ID: 0102-25619715

07 Cascade County

0102 Cascade H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	46,361.64	0.00	0.00	0.00	
280	1XXX	2XX	1,168.28	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	117.19	0.00	0.00	0.00	
280	1XXX	6XX	85.00	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	2,202.40	0.00	0.00	0.00	
Totals			49,934.51	0.00	0.00	0.00	49,934.51

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: 0102-25619715

07 Cascade County

0102 Cascade H S

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	111,658.00	0.00	0.00	0.00	111,658.00
Buildings	3,617,434.00	0.00	0.00	0.00	3,617,434.00
Machinery and Equipment	581,671.00	0.00	0.00	0.00	581,671.00
Totals at Historical Cost	4,328,263.00	0.00	0.00	0.00	4,328,263.00
Less Accumulated Depreciation For:					
Improvement Accum	40,726.00	0.00	0.00	0.00	40,726.00
Building Accum	1,009,783.00	0.00	0.00	0.00	1,009,783.00
Machinery and Equipment Accum	379,045.00	0.00	0.00	0.00	379,045.00
Total Accumulated Depreciation	1,429,554.00	0.00	0.00	0.00	1,429,554.00
Governmental Activities, Capital Assets, net	2,898,709.00	0.00	0.00	0.00	2,898,709.00

* 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: 0102-25619715

07 Cascade County

0102 Cascade H S

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	1,220,000.00	0.00	115,000.00	0.00	1,105,000.00	120,000.00	985,000.00
Compensated Absences	49,798.59	0.00	0.00	0.00	49,798.59	0.00	0.00
Other Post Employment Benefits	18,853.00	0.00	0.00	0.00	18,853.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	1,808,651.59	0.00	155,000.00	0.00	1,653,651.59	165,000.00	1,420,000.00

* 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.