



Trustees' Financial Summary

FY2012-13

Submit ID: 0102-89047993

07 Cascade County

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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: Todd Mortag

(Signature)

(Date)

County Superintendent: Jamie Bailey

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY13 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 #
004	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A120451	84.358A
005	Miscellaneous Other Sources	LOCAL		
006	Jobs for Montana Graduates	STATE		State
007	Multi District Cooperative Incentive	STATE		
015	FCC License	STATE		
022	Advancing Agriculture Education Program	STATE		NA
066	Title I Accountability	FEDERAL		84.348A
070	Indian Ed for All	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



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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)	137,611.77	31,047.57	55,699.56	
02	Taxes Receivable - Real and Personal (120-149)	13,659.52	6,193.74	1,784.16	
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	151,271.29	37,241.31	57,483.72	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	13,659.52	6,193.74	1,784.16	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	13,659.52	6,193.74	1,784.16	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	137,611.77	31,047.57	55,699.56	
52	TOTAL FUND BALANCE/EQUITY	137,611.77	31,047.57	55,699.56	
53	TOTAL LIABILITIES AND FUND BALANCE	151,271.29	37,241.31	57,483.72	



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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)	1,296.83	56,839.65	19,252.99	16.35
02	Taxes Receivable - Real and Personal (120-149)	9.72			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			1,331.86	
05	Due From Other Governments (180)			2,293.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,306.55	56,839.65	22,877.85	16.35
LIABILITIES					
21	Payable to Other Funds (601-606)		1,331.86		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	9.72			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	9.72	1,331.86		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,296.83	55,507.79	22,877.85	16.35
52	TOTAL FUND BALANCE/EQUITY	1,296.83	55,507.79	22,877.85	16.35
53	TOTAL LIABILITIES AND FUND BALANCE	1,306.55	56,839.65	22,877.85	16.35



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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)	1,706.53			6,076.19
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	1,706.53			6,076.19
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	1,706.53			6,076.19
52	TOTAL FUND BALANCE/EQUITY	1,706.53			6,076.19
53	TOTAL LIABILITIES AND FUND BALANCE	1,706.53			6,076.19



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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)				16,549.35
02	Taxes Receivable - Real and Personal (120-149)				9,494.41
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				26,043.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				9,494.41
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				9,494.41
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget				16,549.35
52	TOTAL FUND BALANCE/EQUITY				16,549.35
53	TOTAL LIABILITIES AND FUND BALANCE				26,043.76



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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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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				



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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)		48,000.00	55,698.78	
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		48,000.00	55,698.78	
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		48,000.00	55,698.78	
52	TOTAL FUND BALANCE/EQUITY		48,000.00	55,698.78	
53	TOTAL LIABILITIES AND FUND BALANCE		48,000.00	55,698.78	



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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)	115,445.81			
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	115,445.81			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	115,445.81			
35	TOTAL LIABILITIES	115,445.81			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	115,445.81			



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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				



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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	2012 Value	2013 Value
1110 District Tax Levy	167,498.76	175,626.10
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	127,286.60	110,547.30
1190 Penalties and Interest on Taxes	1,023.78	650.99
1510 Interest Earnings	517.20	331.93
3110 Direct State Aid	528,207.65	513,001.79
3111 Quality Educator	47,549.50	44,507.50
3112 At Risk Student	3,441.48	3,293.14
3113 Indian Education For All	2,998.80	2,794.80
3114 American Indian Achievement Gap	600.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	20,023.15	18,015.60
3120 State Guaranteed Tax Base Aid	213,185.20	211,708.64
3444 State School Block Grant	36,144.18	39,187.53
3446 SB372 Block Grant Reimbursement	0.00	1,380.58
7810 Education Jobs Fund	619.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,149,095.80	1,121,445.90

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	330,657.08	341,934.29
2XX Personal Services - Employee Benefits	54,336.99	8,324.61
3XX Purchased Professional and Technical Services	1,198.05	64.48
4XX Purchased Property Services	560.00	0.00
5XX Other Purchased Services	1,886.11	0.00
6XX Supplies and Materials	10,870.48	8,973.88
810 Dues and Fees	0.00	170.00
21XX Support Services - Students		
1XX Personal Services - Salaries	59,694.81	9,222.22
2XX Personal Services - Employee Benefits	110.69	1,277.28
5XX Other Purchased Services	0.00	195.23
6XX Supplies and Materials	179.52	89.91
222X Educational Media Services		
1XX Personal Services - Salaries	30,145.32	29,394.86
2XX Personal Services - Employee Benefits	3,959.59	5,866.49
6XX Supplies and Materials	1,255.14	864.29
23XX Support Services - General Administration		
1XX Personal Services - Salaries	69,186.29	65,701.19
2XX Personal Services - Employee Benefits	5,511.23	9,355.15
3XX Purchased Professional and Technical Services	5,598.32	16,801.77



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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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			4XX Purchased Property Services	0.00	130.00
			5XX Other Purchased Services	14,060.83	16,768.11
			6XX Supplies and Materials	3,750.44	6,863.59
			810 Dues and Fees	630.50	1,033.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	45,954.92	51,486.49
			2XX Personal Services - Employee Benefits	5,610.64	9,533.97
			5XX Other Purchased Services	1,111.85	2,656.38
			6XX Supplies and Materials	1,838.10	2,045.20
			810 Dues and Fees	462.00	330.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	54,578.93	51,715.66
			2XX Personal Services - Employee Benefits	14,335.46	13,331.28
			3XX Purchased Professional and Technical Services	1,394.50	2,467.95
			4XX Purchased Property Services	70,968.05	70,233.28
			5XX Other Purchased Services	4,529.05	4,923.35
			6XX Supplies and Materials	67,047.29	20,910.46
			7XX Property and Equipment Acquisition	2,863.00	21,626.00
			810 Dues and Fees	0.00	31.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	46,361.64	45,720.10
			2XX Personal Services - Employee Benefits	1,168.28	2,353.08
			5XX Other Purchased Services	117.19	0.00
			6XX Supplies and Materials	85.00	22.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,202.40	1,981.58
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	133,352.29	136,636.69
			2XX Personal Services - Employee Benefits	8,915.02	7,784.51
			5XX Other Purchased Services	449.27	76.58
			6XX Supplies and Materials	4,390.76	5,771.12
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	16,341.39	15,029.73
			2XX Personal Services - Employee Benefits	94.36	1,803.84
			5XX Other Purchased Services	3,941.75	4,049.85
			6XX Supplies and Materials	77.93	48.05
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			



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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	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	46,491.39	48,798.03
			2XX Personal Services - Employee Benefits	137.73	2,514.85
			4XX Purchased Property Services	0.00	45.00
			5XX Other Purchased Services	5,946.57	3,982.14
			6XX Supplies and Materials	6,255.00	1,735.61
			810 Dues and Fees	2,500.00	2,500.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	10,126.80	13,581.02
			2XX Personal Services - Employee Benefits	199.49	884.00
			6XX Supplies and Materials	3,000.00	6,850.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,156,439.44	1,076,489.68

Schedule Of Changes Worksheet

Beginning Fund Balance					92,655.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,121,445.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,076,489.68	(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)					137,611.77	(5)



Trustees' Financial Summary

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07 Cascade County

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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	2012 Value	2013 Value
1110 District Tax Levy	140,097.27	138,165.34
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,361.66	389.46
1190 Penalties and Interest on Taxes	293.25	302.18
1510 Interest Earnings	140.91	87.96
2220 County On-Schedule Trans Reimb	42,411.88	46,009.33
3210 State On-Schedule Trans Reimb	42,411.88	46,009.32
3444 State School Block Grant	3,733.51	5,233.25
3446 SB372 Block Grant Reimbursement	0.00	680.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	230,450.36	236,877.18

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	107,681.87	117,220.78
2XX Personal Services - Employee Benefits	13,218.00	32,031.29
3XX Purchased Professional and Technical Services	5,348.68	615.50
4XX Purchased Property Services	33,869.43	15,057.46
5XX Other Purchased Services	8,248.53	8,888.25
6XX Supplies and Materials	64,417.14	53,584.62
7XX Property and Equipment Acquisition	0.00	12,210.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	232,783.65	239,607.90



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						33,778.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						236,877.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						239,607.90	(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)						31,047.57	(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	2012 Value	2013 Value
1110 District Tax Levy	27,790.51	40,753.06
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	304.17	198.73
1190 Penalties and Interest on Taxes	75.14	68.18
1510 Interest Earnings	272.79	257.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,442.61	41,277.87

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	47,600.00
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	24,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	71,600.00

Schedule Of Changes Worksheet

Beginning Fund Balance		86,021.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		41,277.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		71,600.00	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		55,699.56	(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	2012 Value	2013 Value
1110 District Tax Levy	553.35	17.66
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	34.88	12.52
1190 Penalties and Interest on Taxes	0.06	0.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	588.29	30.48

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		1,266.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		30.48	(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)		1,296.83	(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	2012 Value	2013 Value
1510 Interest Earnings	70.67	78.49
2240 County Retirement Distribution	149,506.71	154,855.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	149,577.38	154,934.29

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	62,060.47	45,563.45
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	13,118.60	1,296.29
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,408.32	3,990.70
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,124.76	9,134.27
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,932.56	7,078.61
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,973.14	6,882.69
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	14,638.95	15,556.34
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,975.26	6,947.82
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	19,640.40	22,628.77
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,834.22	2,200.88
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,109.61	5,605.14
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,481.06	1,215.67

910

1XX Regular Education Programs - Elementary/Secondary



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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	2012 Value	2013 Value
910	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		2,871.89	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>154,169.24</u>	<u>128,100.63</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					28,674.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					154,934.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					128,100.63	(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)					55,507.79	(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	2013 Value
004 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,645.40
006 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
007 Multi District Cooperative Incentive	
3290 State - Other State Grants	3,065.97
015 FCC License	
1900 Other Revenue from Local Sources	13,331.66
022 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	200.00
066 Title I Accountability	
4210 Title I, Part A, Accountability	519.11
102 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	4,018.00
103 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	2,175.00
104 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	1,100.00
541 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,757.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,812.14

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

PRC Program Function Object	2013 Value
004 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	15,663.19
005 Miscellaneous Other Sources	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,318.64
006 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	100.00
2XX Personal Services - Employee Benefits	21.29



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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	2013 Value
006	Jobs for Montana Graduates			
	329 State Miscellaneous Grants			
		1XXX Instruction		
			5XX Other Purchased Services	630.77
			6XX Supplies and Materials	965.01
			006 Subtotal	1,717.07
007	Multi District Cooperative Incentive			
	329 State Miscellaneous Grants			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	2,454.56
022	Advancing Agriculture Education Program			
	327 State - Advancing Agriculture Education			
		1XXX Instruction		
			6XX Supplies and Materials	728.70
070	Indian Ed for All			
	365 Indian Education for All - OTO & Ongoing			
		1XXX Instruction		
			5XX Other Purchased Services	295.84
			6XX Supplies and Materials	147.20
			070 Subtotal	443.04
102	Vo Ed Agriculture			
	391 State Career & Technical Ed Entitlement - Agriculture			
		1XXX Instruction		
			5XX Other Purchased Services	625.30
			6XX Supplies and Materials	3,392.70
			102 Subtotal	4,018.00
103	Vo Ed Business/Marketing			
	392 State Career & Technical Ed Entitlement - Business			
		1XXX Instruction		
			5XX Other Purchased Services	280.00
			6XX Supplies and Materials	733.84
			103 Subtotal	1,013.84
104	Vo Ed All Career & Tech Ed Programs			
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX Instruction		
			6XX Supplies and Materials	1,099.68
541	Vo Ed Carl Perkins Basic Grant			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX Instruction		



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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	2013 Value
541 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	2,521.59
6XX Supplies and Materials	3,235.41
	5,757.00
541 Subtotal	
	34,213.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,213.72

Schedule Of Changes Worksheet

Beginning Fund Balance	7,279.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49,812.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,213.72	(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)	22,877.85	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
004 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,645.40	15,663.19	982.21
005 Miscellaneous Other Sources	0.00	1,318.64	-1,318.64
006 Jobs for Montana Graduates	3,000.00	1,717.07	1,282.93
007 Multi District Cooperative Incentive	3,065.97	2,454.56	611.41
015 FCC License	13,331.66	0.00	13,331.66
022 Advancing Agriculture Education Program	200.00	728.70	-528.70
066 Title I Accountability	519.11	0.00	519.11
070 Indian Ed for All	0.00	443.04	-443.04
102 Vo Ed Agriculture	4,018.00	4,018.00	0.00
103 Vo Ed Business/Marketing	2,175.00	1,013.84	1,161.16



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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
104 Vo Ed All Career & Tech Ed Programs	1,100.00	1,099.68	0.32
541 Vo Ed Carl Perkins Basic Grant	5,757.00	5,757.00	0.00
Total	49,812.14	34,213.72	15,598.42



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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	2012 Value	2013 Value
1311 Driver's Education Fees	0.00	3,800.00
1510 Interest Earnings	9.06	18.07
1982 Summer Session - Driver's Education Fees	5,623.64	0.00
3260 State Driver's Education Reimbursement	0.00	2,100.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,632.70	5,918.91

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,178.50	5,900.00
2XX Personal Services - Employee Benefits	243.16	31.16
6XX Supplies and Materials	612.27	866.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,033.93	6,797.75

Schedule Of Changes Worksheet

Beginning Fund Balance	2,585.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,918.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,797.75	(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)	1,706.53	(5)



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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	2012 Value	2013 Value
1510 Interest Earnings	24.73	25.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24.73	25.15

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,051.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25.15	(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)	6,076.19	(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	2012 Value	2013 Value
3281 State Technology Aid	1,297.24	1,227.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,297.24	1,227.28

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	1,496.28
6XX Supplies and Materials	0.00	5.92
24XX Support Services - School Administration		
5XX Other Purchased Services	369.30	0.00
6XX Supplies and Materials	9,223.65	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,592.95	1,502.20

Schedule Of Changes Worksheet

Beginning Fund Balance	274.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,227.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,502.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (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	2012 Value	2013 Value
1110 District Tax Levy	199,214.77	201,217.64
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,108.34	734.78
1190 Penalties and Interest on Taxes	538.45	440.43
3120 State Guaranteed Tax Base Aid	22,172.66	18,527.41
3445 State Combined Fund School Block Grant	0.00	3,287.36
3447 SB372 Combined Block Grant Reimbursement	0.00	1,089.64

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	225,034.22	225,297.26
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	155,000.00	198,391.25
850 Interest on Debt	73,182.50	33,391.25
860 Agent Fees/Issuance Costs	550.00	550.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	228,732.50	232,332.50
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Schedule Of Changes Worksheet

Beginning Fund Balance	23,584.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	225,297.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	232,332.50	(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)	16,549.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
5300 Operating Transfers from Other Funds	0.00	24,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	24,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	48,000.00

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	48,000.00	(5)



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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	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	122,483.01	181,190.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	122,483.01	181,190.49

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	106,845.92	183,523.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	106,845.92	183,523.05

Schedule Of Changes Worksheet

Beginning Fund Balance	58,031.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	181,190.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	183,523.05	(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)	55,698.78	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	42,386.76	35,706.64
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	451,698.81	515,539.97
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,812.11	4,938.52
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	9.25	218.90
XX	XXX 26XX 41X	Energy Utility Services	48,375.92	42,675.07
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	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	18,015.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	18,015.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,004.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	25,942.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	50,076.76
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 FY2015 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	45,720.10	0.00	0.00	0.00	
280	1XXX	2XX	2,353.08	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	22.00	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	1,981.58	0.00	0.00	0.00	
Totals			50,076.76	0.00	0.00	0.00	50,076.76

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 FY13.



Trustees' Financial Summary

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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 FY2013	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2013			

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
06/29/2006	480,000.00	0.00	45,000.00	0.00	435,000.00	45,000.00	390,000.00
07/10/2007	1,105,000.00	0.00	120,000.00	0.00	985,000.00	120,000.00	865,000.00
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	1,653,651.59	0.00	165,000.00	0.00	1,488,651.59	165,000.00	1,255,000.00

* 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.