



District Budgets FY 2019-2020

CASCADE PUBLIC SCHOOLS – SCHOOL DISTRICT NO. 3 & B

Through collective efforts of our community and school, we strive to be an innovative educational system committed to excellence and focused on developing responsible citizens.



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BOARD OF TRUSTEES

Cascade Public Schools
Cascade, Montana

THE BOARD OF TRUSTEES

Term Expires

Valerie Fowler.....	Board Chairman	2022
Deanna Hastings.....	Vice Chairman	2020
Chris Boland.....	Trustee	2020
John Rumney.....	Trustee	2021
Ruth Mortag.....	Trustee	2021
Iain McGregor.....	Trustee	2022

BOARD COMMITTEES

Finance Committee.....	Valerie Fowler, Chris Boland & John Rumney
Policy Committee.....	Valerie Fowler, Iain McGregor & Ruth Mortag
Negotiations Committee.....	Deanna Hastings, John Rumney & Ruth Mortag
Facilities Committee.....	John Rumney, Iain McGregor, Chris Boland
Transportation Committee.....	Chris Boland, Deanna Hastings, Iain McGregor
Technology.....	Ruth Mortag

2019-2020 ADMINISTRATIVE STAFF

**Cascade Public Schools
Cascade, Montana**

Rick Miller.....Superintendent

Karsen Drury.....Business Manager & District Clerk

Nichole Pieper.....JH/HS Principal

Michelle Price.....Elementary Principal



COMMON ACRONYMS USED IN K-12 EDUCATION

ADA – Americans With Disabilities Act	LRE – Law-Related Education; Least Restrictive Environment
ADD/ADHD – Attention Deficit Disorder/ Attention Deficit Hyperactivity Disorder	MAPS – Measures of Academic Progress
AFS – American Field Service (Intercultural Program)	MASBO – Montana Association of School Business Officials
AFT – American Federation of Teachers	MCA – Montana Code Annotated
AHERA – Asbestos Hazard Emergency Response Act	MDR – Manifestation Determination Review
AIDS – Auto Immune Deficiency Syndrome	MEA/MFT – Montana Education Association/Montana Federation of Teachers
AIFS – American Institute for Foreign Study	METNET – Montana's publicly-funded Education Telecommunications Network
ANB – Average Number Belonging	MHSA – Montana High School Association
AP Program – Advanced Placement Program	MOU – Memorandum of Understanding
ARM – Administrative Rules of Montana	MQEC – Montana Quality Education Coalition
ARRA – American Recovery and Reinvestment Act	MREA – Montana Rural Education Association
AYP – Adequate Yearly Progress	MSELC – Montana Schools E-Learning Consortium
BPE – Board of Public Education	MSGIA – Montana Schools Group Insurance Authority
CBA – Collective Bargaining Agreement	MT-PEC – Montana Public Education Center
CFR – Code of Federal Regulations	MTSBA – Montana School Boards Association
CIPA – Children's Internet Protection Act	MTSUIP – Montana Schools Unemployment Insurance Program
CLIA – Clinical Laboratory Improvement Act	NAEP – National Assessment of Educational Progress
CRT – Criterion-Referenced Test	NAFIS – National Association of Federal Impact Schools
CSPAC – Certification Standards and Practices Advisory Council	NCE – Normal Curve Equivalency
CST – Child Study Team	NCLB – No Child Left Behind Act
CPA – Certified Public Accountant	NCES – National Center for Education Statistics
DAP – District Action Plan	MTCRR – Montana Commissioner's Rules and Regulations
DARE – Drug Abuse Resistance Education	OCHE – Office of Commissioner of Higher Education
ED – Education Department	OPI – Office of Public Instruction
E.D. – Emotionally Disturbed	OSHA – Occupational Safety and Health Act
EF – European Field (International Language Program)	PAC – Political Action Committee
EOE – Education Opportunity and Equity	PEP – Pupil Evaluation Program Test
ESEA – Elementary and Secondary Education Act	PET – Program Evaluation Test
ESSA – Every Student Succeeds Act	PHI – Protected Health Information
FAPE – Free Appropriate Public Education	PI – Pupil Instruction
FERPA – Family Educational Rights and Privacy Act	PILT – Payment In Lieu of Taxes
FLSA – Fair Labor Standards Act - Governs conditions of employment for certain school employees.	PINS – Persons In Need of Supervision
FMLA – Family Medical Leave Act	PIR – Pupil Instruction Related
FTE – Full-Time Equivalent	PLA – Project Labor Agreement
GASB – Governmental Accounting Standards Board	Project SAVE – Safe Schools Against Violence in Education
GED – General Education Diploma	PSAT – Pre-Scholastic Aptitude Test
GPA – Grade Point Average	RCT – Regents Competency Test
GTB – Guaranteed Tax Base	SAM – School Administrators of Montana
HBV – Hepatitis B Virus	SARA – State Archives & Records Administration
HIPAA – Health Insurance Portability and Accountability Act	SAT – Standardized Assessment Test
HIV – Human Immunodeficiency Virus	SASS – System of Accountability of Student Success
HPHP – High-Poverty High-Performing	SEA – State Education Agency
IDEA – Individuals with Disabilities Education Act	SIGI – School Improvement Grant
IEP – Individualized Education Program	SINI – School in Need of Improvement
IISM – Indian Impact Schools of Montana	SRO – School Resource (Police) Officer
ISBC – Indian School Business Caucus	STD – Sexually Transmitted Disease
ISLLC – Interstate School Leaders Licensure Consortium	STW – School-to-Work
JCAHO – Joint Commission of Accreditation of Healthcare Organizations	USC – United States Code
LEA – Local Education Agency	WCRRP – Workers Compensation Risk Retention Plan
LEP – Limited English Proficiency	

A GLOSSARY OF EDUCATION TERMS



Translating the Jargon and Acronyms

There are a lot of abbreviations and acronyms for educational terms. For jargon or acronyms that are not included consider asking your superintendent, other board members or contact the staff at MTSBA.

A Glossary of Education Terms

Academic intervention – Services required of the school district to provide extra help to students who are not yet meeting the learning standards, as mandated under the federal No Child Left Behind Act.

Accountability – The obligation of states, school districts and individuals to ensure that students meet performance standards, and the obligation of school boards to fulfill their stewardship responsibilities.

Adequate yearly progress – The measure each state must establish to determine the progress of all students and students in certain specified accountability groups in each public school, school district and charter school within the state toward attaining proficiency in state assessments, as specified under the federal No Child Left Behind Act.

Appropriation – An authorization from the board of trustees or voters to make expenditures and to incur obligations for specific purposes.

Assessed valuation – The monetary worth of all property in the district.

Assessment – Measuring or judging the learning and performance of students, teachers, administrators and the board itself.

Average number belonging – The aggregate days of attendance during a given reporting period divided by the number of days school is in session during that period.

BASE – The minimum budget that all public school districts must adopt in Montana.

Block grants – Federal or state funding distributed in a lump sum directly to states or localities to administer and direct programs.

Categorical aid – State or federal aid which is intended to finance or reimburse a specific category of instructional or supporting program or to aid a particular target group of pupils.

Cohort – A group of students who share the same statistical or demographic characteristics, such as grade level.

Core curriculum – The body of knowledge that all students are expected to learn.

Criterion-referenced tests – Tests designed to determine whether students have acquired predefined knowledge or mastered specific skills; measures how well students perform in relation to established criteria, rather than how students compare with each other.

Data-based decision making – Analyzing quantitative information from varied sources to make decisions about the school or district.

Distance learning – A course taken and/or taught simultaneously in two or more locations using video and computer technology.

Executive session – A portion of the school board meeting that is not open to the public.

Fund balance – The reserves districts have to protect education programs and avoid property tax spikes when state aid is reduced or unexpected contingencies occur.

Guaranteed Tax Base – A legislative method by which BASE funding of school districts with a small tax base is supplemented with taxes from school districts with a larger tax base.

Individualized education program (IEP) – A written statement outlining the plan for providing an educational program for a disabled student based on the unique needs of that student.

Norm-referenced tests – Tests designed to compare student performance to a representative sample of students known as the norm group. Focus is on comparing a student's score to performance of other students at the national, state or local level.

Section 504 – That portion of the Rehabilitation Act of 1973, which prohibits discrimination on the basis of disability.

Title I – Federal law providing funding for a variety of programs designed to assist children from low-income families.

Value-added assessment – Using test scores to measure the gains made by individual students – as well as their school districts – from year to year, providing a snapshot of student achievement.



3-0100.10 INTRODUCTION

The following chart of accounts and definitions are essentially the same chart of accounts and definitions presented in the Accounting and Reporting System Design Manual issued by the Local Government Services Division in 1982. The chart of accounts and definitions continue to be in substantial conformity to those provided in Financial Accounting for Local and State School Systems published by the National Center for Educational Statistics of the U.S. Department of Education.

3-0100.20 FUND ACCOUNTING SYSTEM

Legal and accounting requirements of school districts make it necessary to establish a number of separate account entities. This is accomplished by organizing and operating a school district accounting system on a fund basis.

A fund is defined as a fiscal and accounting entity with a self-balancing set of assets, liability, fund equity, revenue, and expenditure accounts to record the flow of cash and other financial resources for a specific purpose or activity. Each fund must be accounted for separately so that its resources, obligations, revenues and expenditures or expenses, and fund equities are segregated from other funds. Funds are properly segregated when the accounts are kept separate and the resources of one fund are not used to meet the obligations of another without proper authorization and recording of interfund transactions.

3-0100.30 TYPES OF FUNDS

The funds required by law and sound administration should be included within the following account group categories:

1. Governmental Fund Types
2. Proprietary Fund Types
3. Fiduciary Fund Types.

3-0100.40 NUMBER OF FUNDS

Funds may be established as authorized by law or as approved by the Office of Public Instruction as provided in the Administrative Rule 10.10.406. Since financial administration becomes more complex and rigid with each additional fund, it is desirable to have as few funds as legal and sound administrative requirements make possible.

On the following page, the **funds highlighted** are the ones currently adopted as part of Cascade School District's budget. Funds with an "X" as the first digit indicates that the fund is both an Elementary and High School fund. Funds with a "1" as the first digit indicates that the fund is held in the Elementary budget only. Funds with a "2" as the first digit indicates that the fund is held in the High School budget only.

CHART OF ACCOUNTS

3-0200.30 SCHOOL FUND DEFINITIONS

GOVERNMENTAL FUNDS

X01 GENERAL FUND - The General Fund is authorized by Section 20-9-301, MCA, for the purpose of financing general maintenance and operational costs of a district not financed by other funds. The General Fund is a budgeted fund.

BUDGETED SPECIAL REVENUE FUNDS*

X10 TRANSPORTATION FUND - Authorized by Section 20-10-143, MCA, for the purpose Of financing the maintenance and operation of district owned school buses, contracts with private carriers for school bus service, individual transportation contracts, and any amount necessary for the purchase, rental, or insurance of yellow school buses or operation of the transportation program. The fund may be used only to support costs of home-to-school transportation.

X11 BUS DEPRECIATION RESERVE FUND - Authorized by Section 20-10-147, MCA, for the purpose of financing the replacement of buses and two-way radio equipment owned by a school district. Fund may be used to replace route buses or athletics/activities buses and to purchase additional yellow school buses for routes. However, the Bus Depreciation Fund MAY NOT be used to purchase additional athletics/activities buses. Districts wishing to purchase these buses can do so from their General Fund, Extracurricular Fund, or Impact Aid Fund, if applicable.

X13 TUITION FUND - Authorized by Section 20-5-323 and 324, MCA, to finance tuition costs for elementary and high school district pupils attending schools or detention centers outside their district.

X14 RETIREMENT FUND - Authorized by Section 20-9-501, MCA, for the purpose of financing the employer's contribution to the Teachers' Retirement System (TRS), the Public Employees' Retirement System (PERS), Unemployment Compensation, Social Security and Medicare. Funded by a countywide levy for retirement. School districts may only charge the Retirement Fund for retirement benefits associated with employees whose salaries and health-related benefits, if any, are paid from state and local funds, the Food Services Fund (12) or Impact Aid Fund (26). Cooperatives may only charge the Retirement Fund for retirement benefits associated with employees whose salaries are paid from the cooperative's Interlocal Agreement Fund (82) if the interlocal agreement fund is supported solely from districts' general fund and state special education allowable cost payments.

217 ADULT EDUCATION FUND - Authorized by Section 20-7-705, MCA, for the purpose of financing adult education with student fees and district mill levies. Activities related to adult basic education programs financed by state appropriations and federal grants must be accounted for in Miscellaneous Programs Fund.

X28 TECHNOLOGY FUND - Authorized by Section 20-9-533, MCA to purchase, rent, repair, and maintain technological equipment and to provide technical training for district personnel. Funded by a state grant authorized by Section 20-9-534, MCA, and a voted levy.

X29 FLEXIBILITY FUND - Authorized by Section 20-9-543, MCA, for the purpose of paying salaries, operating expenses, building expenses, and purchasing supplies and equipment. Funded by a state grant and voted levy.

NON-BUDGETED SPECIAL REVENUE FUNDS*

112 FOOD SERVICES FUND - Authorized by Section 20-10-201, MCA, for the purpose of accounting for school food service operations, including state and federal reimbursements.

X15 MISCELLANEOUS PROGRAMS FUND - Authorized by Section 20-9-507, MCA, for the purpose of accounting for local, state or federal grants and reimbursements. Donations that allow the expenditure of both principal and interest for support of district programs are deposited in this fund.

218 TRAFFIC EDUCATION FUND - Authorized by Section 20-7-507 and 20-9-510, MCA, for the purpose of accounting for traffic education activities.

X21 COMPENSATED ABSENCE FUND - Authorized by Section 20-9-512, MCA, for the purpose of financing the accumulated sick leave and vacation pay that a non-teaching or administrative school district employee is

entitled to upon termination of employment. Funded using budgeted General Fund transfers. Funds in excess of limit must be returned to General Fund.

DEBT SERVICE FUNDS

X50 DEBT SERVICE FUND - Authorized by Section 20-9-438, MCA, for the purpose of paying interest and principal on outstanding bonds and special improvement district (SID) assessments. This fund is also used to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403 (c) and (d), MCA. The Debt Service Fund is a budgeted fund.

260 BUILDING FUND - The Building Fund is authorized by Section 20-9-508, MCA. It is used primarily to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403, MCA. The fund is also used to account for insurance proceeds for damaged property as provided in 20-6-608, MCA, or the sale or rental of property as provided by 20-6-604 and 607, MCA.

X61 BUILDING RESERVE FUND - The Building Reserve Fund is authorized by Section 20-9-502, MCA, for the purpose of financing voter approved building or construction projects funded with district mill levies. The Building Reserve Fund is a budgeted fund.

PROPRIETARY FUNDS

TRUST FUNDS

282 INTERLOCAL AGREEMENT FUND - The Interlocal Agreement Fund is authorized by Sections 20-7-457, 20-9-511, 20-7-801, and 20-9-701, MCA, for the purpose of accounting for revenues and expenditures related to an interlocal agreement between two or more school districts or other local governments.

284 STUDENT EXTRACURRICULAR ACTIVITIES FUND - The Student Extracurricular Activities Fund is authorized by Section 20-9-504, MCA, to account for various student activities, such as athletics, clubs, classes, student government organizations, student publications and other such activities. Separate fund accounts within the Extracurricular Fund are maintained to account for these various activities. Unlike other district funds, the money for these activities may be maintained in bank accounts outside the control of the County Treasurer. The fund is administered by school district administrators, faculty members, and student organizations under the guidelines and policies established by the Board of Trustees and in accordance with the "Student Activity Fund Accounting" guidelines. Required guidelines are available from the Montana Association of School Business Officials (MASBO) or from OPI. If appropriate, this fund may be classified as a special revenue fund for GASB 34 purposes.

AGENCY FUNDS

286 PAYROLL CLEARING FUND - The Payroll Fund is an agency fund authorized by Section 20-9-220, MCA, for the purpose of reducing bookkeeping requirements associated with the issuing of warrants. Rather than issuing several warrants on a fund by fund basis to a single payee and maintaining a separate list of unpaid outstanding warrants for each fund, a school district may issue one warrant from the Payroll Fund to a single payee and maintain only one list of unpaid outstanding warrants. A cash transfer letter is prepared monthly to the County Treasurer which transfers cash from the various operating funds for the appropriate amount to the Payroll Fund in an amount equal to unremitted payroll liabilities (if the "gross pay method" is used in the Payroll Fund) and warrants issued against the Payroll Fund. Fund is optional and may be discontinued by the County Treasurer.

287 CLAIMS CLEARING FUND - The Claims Fund is an agency fund authorized by Section 20-9-220, MCA, for the purpose of reducing bookkeeping requirements associated with the issuing of warrants. Rather than issuing several warrants on a fund by fund basis to a single payee and maintaining a separate list of unpaid outstanding warrants for each fund, a school district may issue one warrant from the Claims Fund to a single payee and maintain only one list of unpaid outstanding warrants. A cash transfer letter is prepared monthly to the County Treasurer which transfers cash from the various operating funds for the appropriate amount to the Claims Fund in an amount equal to unremitted payroll liabilities (if the "net pay method" is used in the Payroll Fund) and warrants issued against the Claims Fund. Fund is optional and may be discontinued by the County Treasurer.

SCHOOL FINANCE FUND ACCOUNTING

Expenditure and other financing uses accounts have a normal debit balance and are used to describe all of the financial resources used during a fiscal year.

These accounts are nominal accounts and always begin each fiscal year with a zero balance. During the fiscal year, school districts have the option of recording the total debits and credits in these accounts on a monthly basis.

Expenditure and other financing uses account appear in the operating statement prepared at the close of the fiscal year (Trustees Financial Statement).

The account structure for expenditure and other uses accounts includes the following dimensions:

XXX	X XX	XXX	XXXX	XXX	XXX
Fund	School Code	Program	Function	Object	Project Reporter

Fund: The Fund numbers are described in detail on previous pages.

School Code: New ESSA regulations require Districts to report expenditures by each school i.e. Elementary/Junior High/High School. Each school has a unique code.

Program: A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. This dimension provides the school district the framework to classify expenditures by program for cost determination purposes. Program codes are broken down as follows:

- 100: Regular Programs (majority of District expenditures)
- 200: Special Programs (most commonly used is 280 to record Special Ed costs)
- 300: State Grants (Title I, 21st Century, Carl Perkins)
- 400: Federal Grants (REAP)
- 500: Non-Public School Programs
- 600: Adult Education
- 700: Extracurricular Activities
- 800: Community Services Programs
- 900: Enterprise Programs

Function: The function dimension describes the type of activity within a fund and program. It includes the area sub functions, activities, and sub activities performed to accomplish general objectives. Expenditures are classified by function to provide comparability between communities and states and to assist in decision making. Functions are broken down as follows:

- 1000: Instruction (Teachers, Students)
- 2100: Support Services - Students (Counselor)
- 2200: Support Services - Instructional Staff (Librarian)

- 2300: Support Services - General Administration (Superintendent)
- 2400: Support Services - School Administration (Principals)
- 2500: Support Services - Business Services (Clerk, Technology)
- 2600: Support Services - Operations and Maintenance (Custodial)
- 2700: Support Services - Student Transportation (Bus Drivers)
- 2800: Support Services - Central
- 3100: Non-Educational Services - Food Services
- 3200 Non-Educational Services - Other Enterprise Services
- 3300: Non-Educational Services - Community Services
- 3400: Non-Educational Services - Extracurricular Activities
- 3500: Non-Educational Services - Extracurricular Athletics
- 4000: Facilities Acquisitions
- 5000: Debt Service
- 6000: Other Financing Uses

Object: The object code refers to the good or service obtained. Objects are broken down into these eight categories:

- 100-199: Salaries
- 200-299: Benefits
- 300-399: Professional/Technical Services
- 400-499: Purchased Property Services
- 500-599: Other Purchased Services
- 600-699: Supplies/Materials
- 700-799: Property & Equipment Acquisition
- 800-899: Other Expenditures
- 900-999: Other Uses of Funds (Transfers)

Projects: The project reporter code permits a school district to accumulate revenues and expenditures to meet a variety of specialized reporting requirements. It is designed specifically for state and federal grants, but may be used for other special reporting purposes. The project reporter code can be configured in any manner to meet individual user needs. It is optional expect when expenditures must be reported by funding sources such as federal and state grants.

Example:

For example, if the District decides to buy new math text books for grades 5-12, using the Title I - Schoolwide grant, the accounting code to record the expenditure would be as follows:

- 115.158.421.1000.640.520 - To record Elementary
- 115.661.421.1000.640.520 - To record Junior High
- 115.157.421.1000.640.520 - To record High School

TAXABLE VALUES

The taxable value is the market value of a piece of property time the tax rate for that property. Taxable value times the number of mills levied by the different taxing jurisdictions (i.e. school districts, cities, counties, state) will determine the property tax liability.

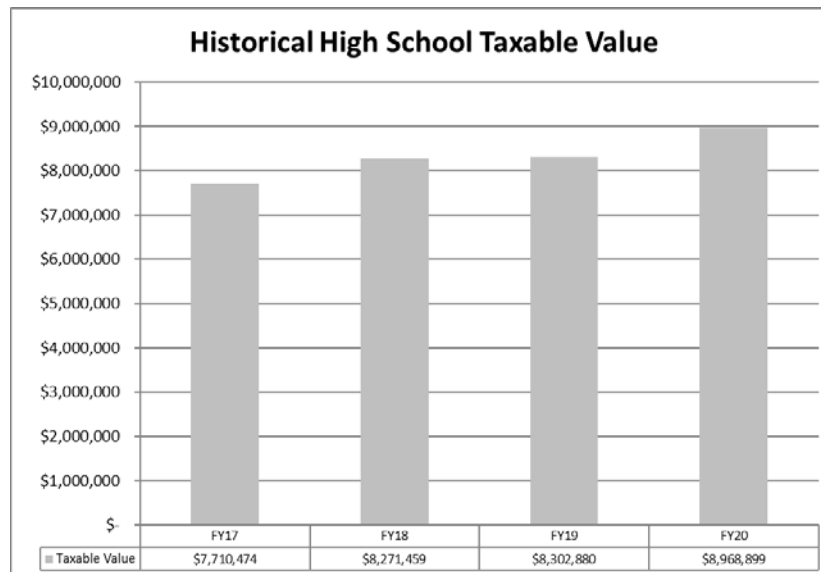
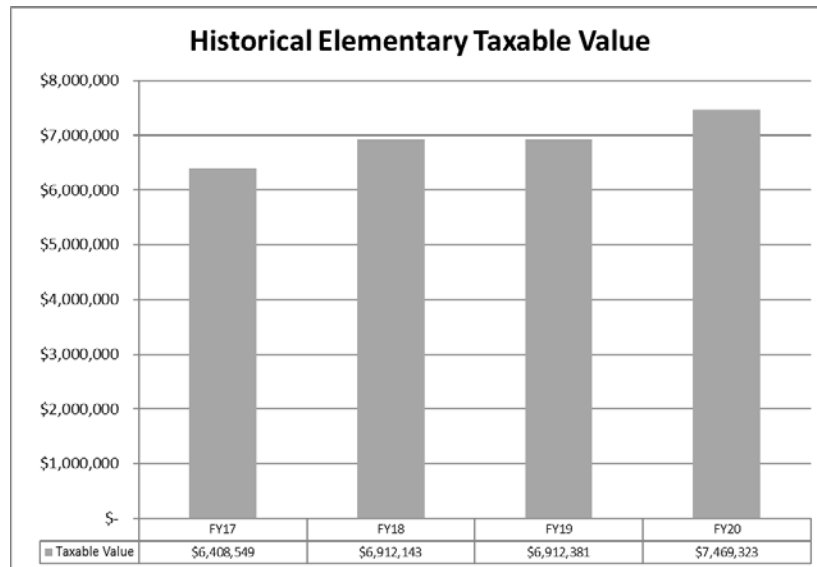
A mill is one-thousandth (0.001) of a dollar. School districts can determine how much a mill will raise by taking the total taxable value in a district (an amount provided to the school district by the county assessor) and multiplying it by 0.001. This result is equal to what one mill will raise.

$$\text{Taxable Value} = \text{Market Value} \times \text{Tax Rate}$$

$$\text{Taxable Value} \times 0.001 = \text{Mill Value}$$

$$\text{Mill Value} \times \text{Mills} = \text{Property Tax Liability}$$

For FY2020, the Cascade School Districts experienced an increase in taxable value. The Elementary District (District No. 3) increased by \$556,942. The High School District (District No. B) increased by \$666,019. When taxable values increase, the property tax liability decreases for taxpayers.





2019 Certified Taxable Valuation Information
(15-10-202, MCA)
Cascade County
ELEMENTARY SCHOOL DISTRICT 3-CASCADE

Certified values are now available online at property.mt.gov/cov

1. 2019 Total Market Value ¹	\$	402,300,432
2. 2019 Total Taxable Value ²	\$	7,469,323
3. 2019 Taxable Value of Newly Taxable Property.....	\$	223,159
4. 2019 Taxable Value less Incremental Taxable Value ³	\$	7,469,323
5. 2019 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
<hr/>			
<hr/>			
<hr/>			
			Total Incremental Value \$ -

Preparer Joan Vining

Date 7/29/2019

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2019 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	3,577
II. Total value exclusive of "newly taxable" property	\$	8,371

Cascade County 2019 Taxable Value -- Elementary

School District	Taxable Value	2018 Taxable	Increase/Decrease 2018
1C City of Great Falls			
1-			
1X			
1XX	148,636,892	141,914,291	6,722,601
Less Increment Values	(3,383,587)	(2,129,059)	(1,254,528)
	<u>145,253,305</u>	<u>139,785,232</u>	<u>5,468,073</u>
3 Cascade	7,469,323	6,912,381	556,942
			-
			-
5 & 5A Centerville	2,978,497	2,660,311	318,186
			-
			-
29 & 29C	7,086,664	6,577,118	509,546
29A	2,690,886	2,656,411	34,475
29AA	44,151	40,345	3,806
	<u>9,821,701</u>	<u>9,273,874</u>	<u>547,827</u>
			-
			-
55X Sun River Valley	3,351,648	3,006,123	345,525
74 Vaughn	1,946,291	1,871,492	74,799
85 Ulm	1,499,576	1,390,499	109,077
			-
			-
Accumulated Totals	172,320,341	164,899,912	7,420,429
			-
			-
			-
			-
			-



2019 Certified Taxable Valuation Information
(15-10-202, MCA)
Cascade County
HIGH SCHOOL DISTRICTS 3-, 3C, 3C2, 85, CASCADE

Certified values are now available online at property.mt.gov/cov

1. 2019 Total Market Value ¹	\$	490,589,300
2. 2019 Total Taxable Value ²	\$	8,968,899
3. 2019 Taxable Value of Newly Taxable Property.....	\$	268,211
4. 2019 Taxable Value less Incremental Taxable Value ³	\$	8,968,899
5. 2019 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
<hr/>			
<hr/>			
<hr/>			
			Total Incremental Value \$ -

Preparer Joan Vining

Date 7/29/2019

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2019 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	3,577
II. Total value exclusive of "newly taxable" property	\$	8,371

Cascade County 2019 Taxable Value--High School

<u>School District</u>	<u>Taxable Value</u>	<u>2018 Taxable</u>	<u>Increase/Decrease 2018</u>
<u>1</u>			
5A			
29A	151,336,878	144,583,515	6,753,363
<u>Less Increment Values</u>	<u>-3,383,587</u>	-2,129,059	-1,254,528
	147,953,291	142,454,456	5,498,835
3 Cascade			
3-			
3C			
3C2			
85	8,968,899	8,302,880	666,019
5&5A Stockett-Sand Coulee			
5			
29AA	3,013,548	2,687,843	325,705
29-Belt	7,086,664	6,577,118	509,546
55X Sun River Valley			
74	5,297,939	4,877,615	420,324
Accumulated Totals	172,320,341	164,899,912	7,420,429

BUDGET REPORT SUMMARY





Budget Report

FY 2020

07 Cascade

Submit ID:

0101 Cascade Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,415,556.73	123,870.51	10%	8.75%	0.00	967,003.37	448,553.36	60.05
10 Transportation	242,614.00	9,763.10	20%	4.02%	0.00	62,342.78	180,271.22	24.13
11 Bus Depreciation	261,669.55	0.00	N/A	0.00%	188,526.77	0.00	73,142.78	9.79
13 Tuition	48,182.00		N/A		36.54	0.00	48,145.46	6.45
14 Retirement	209,148.00	41,829.60	20%	20.00%	19,147.14	190,000.86		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	57,663.65	0.00	N/A	0.00%	6,334.33	1,329.32	50,000.00	6.69
29 Flexibility	5,489.14	0.00	N/A	0.00%	5,489.14	0.00	0.00	0.00
61 Building Reserve	67,403.40	0.00	N/A	0.00%	32,603.40	11,286.06	23,513.94	3.15
Total of All Funds	2,307,726.47	175,463.21			252,137.32	1,231,962.39	823,626.76	110.26

50 Debt Service								
Tax Jurisdiction								
0101	211,000.00	0.00	20-9-438	0.00%	4,750.80	0.00	206,249.20	27.61

District ANB And Taxable Valuation

ANB		Taxable Valuation
EL	HS	
212	N/A	7,469,323



Budget Report

FY 2020

07 Cascade

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0102 Cascade H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	989,292.17	61,810.25	10%	6.25%	0.00	690,073.60	299,218.57	33.35
10 Transportation	247,990.00	17,386.84	20%	7.01%	0.00	62,342.78	185,647.22	20.70
11 Bus Depreciation	297,956.85	0.00	N/A	0.00%	212,848.64	0.00	85,108.21	9.49
13 Tuition	20,000.00		N/A		1,836.96	0.00	18,163.04	2.03
14 Retirement	139,377.00	27,875.40	20%	20.00%	4,106.15	135,270.85		
17 Adult Education	20,000.00	0.00	35%	0.00%	3,936.73	0.00	16,063.27	1.79
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	139,789.58	0.00	N/A	0.00%	38,886.93	902.65	100,000.00	11.15
29 Flexibility	7,929.07	0.00	N/A	0.00%	7,929.07	0.00	0.00	0.00
61 Building Reserve	49,689.53	0.00	N/A	0.00%	24,589.53	11,546.00	13,554.00	1.51
Total of All Funds	1,912,024.20	107,072.49			294,134.01	900,135.88	717,754.31	80.02

50 Debt Service								
Tax Jurisdiction								
0102	216,100.00	0.00	20-9-438	0.00%	5,294.08	0.00	210,805.92	23.50

District ANB And Taxable Valuation

ANB		Taxable Valuation
EL	HS	
N/A	*	8,968,899
	95	

BUDGETED FUND COMPARISONS

**Cascade Public Schools
Budgeted Funds Mill Value Comparison
August 2019**

	MILL VALUE		
	Elem	HS	Total
2018-19 Mill Value	6,912	8,302	15,214
2019-20 Mill Value	7,469	8,968	16,437
Difference	557	666	1,223

All Budgeted Funds Combined							
				Total Dollars			
	FY2019	FY2020	Difference		FY2019	FY2020	Difference
Total Mills				Total Dollars			
Elementary	141.15	137.87	(3.28)	Elementary	\$ 2,376,734	\$ 2,518,726	\$ 141,992
High School	105.61	103.52	(2.09)	High School	\$ 2,103,735	\$ 2,128,124	\$ 24,389
Total	246.76	241.39	(5.37)	Total	\$ 4,480,469	\$ 4,646,851	\$ 166,381

				General Fund (X01)			
	FY2019	FY2020	Difference		FY2019	FY2020	Difference
General Fund (X01)				General Fund (X01)			
Elementary	62.31	60.05	-2.26	Elementary	\$ 1,339,509	\$ 1,415,557	\$ 76,048
High School	35.45	33.35	-2.10	High School	\$ 1,022,940	\$ 989,292	\$ (33,648)
Total	97.76	93.40	-4.36	Total	\$ 2,362,449	\$ 2,404,849	\$ 42,400

				Transportation (X010)			
	FY2019	FY2020	Difference		FY2019	FY2020	Difference
Transportation (X10)				Transportation (X010)			
Elementary	26.20	24.13	-2.07	Elementary	\$ 250,083	\$ 242,614	\$ (7,469)
High School	22.90	20.70	-2.20	High School	\$ 265,928	\$ 247,990	\$ (17,938)
Total	49.10	44.83	-4.27	Total	\$ 516,011	\$ 490,604	\$ (25,407)

				Bus Depreciation (X11)			
	FY2019	FY2020	Difference		FY2019	FY2020	Difference
Bus Depreciation (X11)				Bus Depreciation (X11)			
Elementary	6.92	9.79	2.87	Elementary	\$ 236,903	\$ 261,670	\$ 24,766
High School	6.26	9.49	3.23	High School	\$ 260,992	\$ 297,957	\$ 36,964
Total	13.18	19.28	6.10	Total	\$ 497,896	\$ 559,626	\$ 61,731

				Tuition Fund (X13)			
	FY2019	FY2020	Difference		FY2019	FY2020	Difference
Tuition Fund (X13)				Tuition Fund (X13)			
Elementary	5.70	6.45	0.75	Elementary	\$ 41,070	\$ 48,182	\$ 7,112
High School	0.71	2.03	1.32	High School	\$ 32,309	\$ 20,000	\$ (12,309)
Total	6.41	8.48	2.07	Total	\$ 73,379	\$ 68,182	\$ (5,197)

				Retirement (X14)			
	FY2019	FY2020	Difference		FY2019	FY2020	Difference
Retirement (X14)				Retirement (X14)			
Elementary	0.00	0.00	0.00	Elementary	\$ 205,154	\$ 209,148	\$ 3,994
High School	0.00	0.00	0.00	High School	\$ 155,548	\$ 139,377	\$ (16,171)
Total	0.00	0.00	0.00	Total	\$ 360,703	\$ 348,525	\$ (12,178)

				Adult Education (217)			
	FY2019	FY2020	Difference		FY2019	FY2020	Difference
Adult Education (217)				Adult Education (217)			
Elementary	0.00	0.00	0.00	Elementary	\$ -	\$ -	\$ -
High School	1.59	1.79	0.20	High School	\$ 14,000	\$ 20,000	\$ 6,000
Total	1.59	1.79	0.20	Total	\$ 14,000	\$ 20,000	\$ 6,000

				Technology (X28)			
	FY2019	FY2020	Difference		FY2019	FY2020	Difference
Technology (X28)				Technology (X28)			
Elementary	7.23	6.69	-0.54	Elementary	\$ 52,745	\$ 57,664	\$ 4,918
High School	12.04	11.15	-0.89	High School	\$ 104,308	\$ 139,790	\$ 35,482
Total	19.27	17.84	-1.43	Total	\$ 157,053	\$ 197,453	\$ 40,400

				Flexibility (X29)			
	FY2019	FY2020	Difference		FY2019	FY2020	Difference
Flexibility (X29)				Flexibility (X29)			
Elementary	0.00	0.00	0.00	Elementary	\$ 5,714	\$ 5,489	\$ (225)
High School	0.00	0.00	0.00	High School	\$ 6,927	\$ 7,929	\$ 1,002
Total	0.00	0.00	0.00	Total	\$ 12,641	\$ 13,418	\$ 777

				Building Reserve (X61)			
	FY2019	FY2020	Difference		FY2019	FY2020	Difference
Building Reserve (X61)				Building Reserve (X61)			
Elementary	5.05	3.15	-1.90	Elementary	\$ 36,630	\$ 67,403	\$ 30,774
High School	3.12	1.51	-1.61	High School	\$ 26,683	\$ 49,690	\$ 23,007
Total	8.17	4.66	-3.51	Total	\$ 63,313	\$ 117,093	\$ 53,780

				Debt Service (X50)			
	FY2019	FY2020	Difference		FY2019	FY2020	Difference
Debt Service (X50)				Debt Service (X50)			
Elementary	27.74	27.61	-0.13	Elementary	\$ 208,925	\$ 211,000	\$ 2,075
High School	23.54	23.50	-0.04	High School	\$ 214,100	\$ 216,100	\$ 2,000
Total	51.28	51.11	-0.17	Total	\$ 423,025	\$ 427,100	\$ 4,075

X01 GENERAL FUND

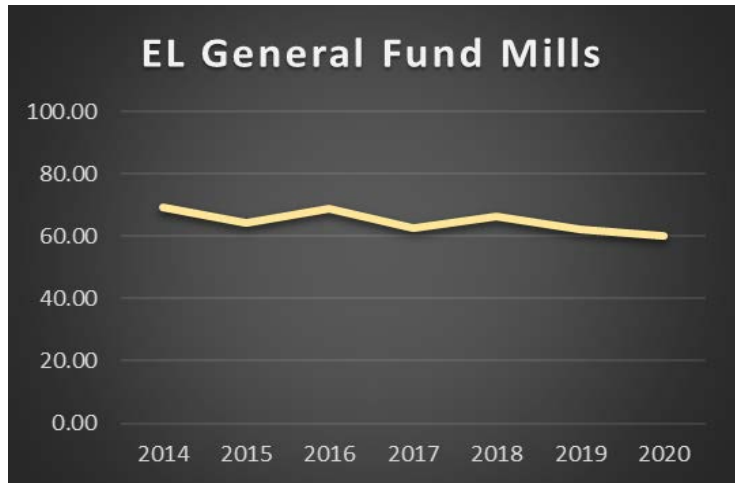
The General Fund finances the general maintenance and operational costs and instructional costs except for supplemental grant monies. It is funded through several sources:

- District Tax Levy
- State & Federal entitlement payments
 - Direct State Aid, Quality Educator, At Risk Student, Indian Ed for All, American Indian Achievement Gap, Data for Achievement, Special Ed Allowable Cost Payment
 - State GTB (Guaranteed Tax Base)
- Reappropriated Funds

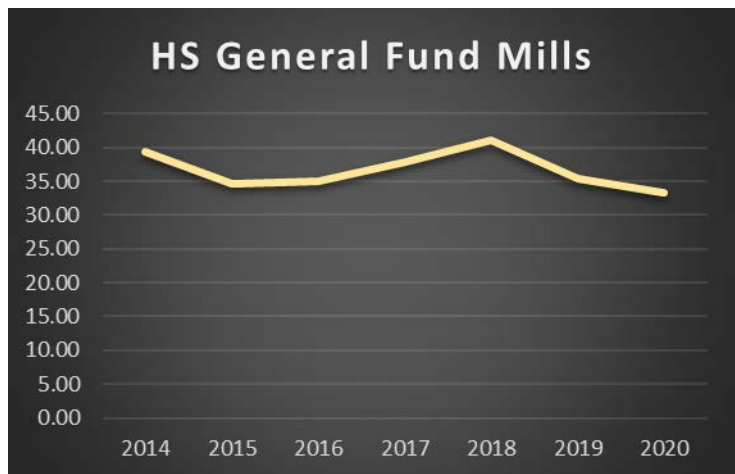
Purpose: This fund is used for the instructional programs and general operations of the District. Budget Limits are established per MCA 20-9-308.

Voting Requirements: Voter approval is necessary for a district to increase Over-BASE taxes from the prior year. (MCA 20-9-308 and 20-9-353)

Year	101 Mills
2014	69.16
2015	64.45
2016	68.96
2017	62.53
2018	66.56
2019	62.31
2020	60.05

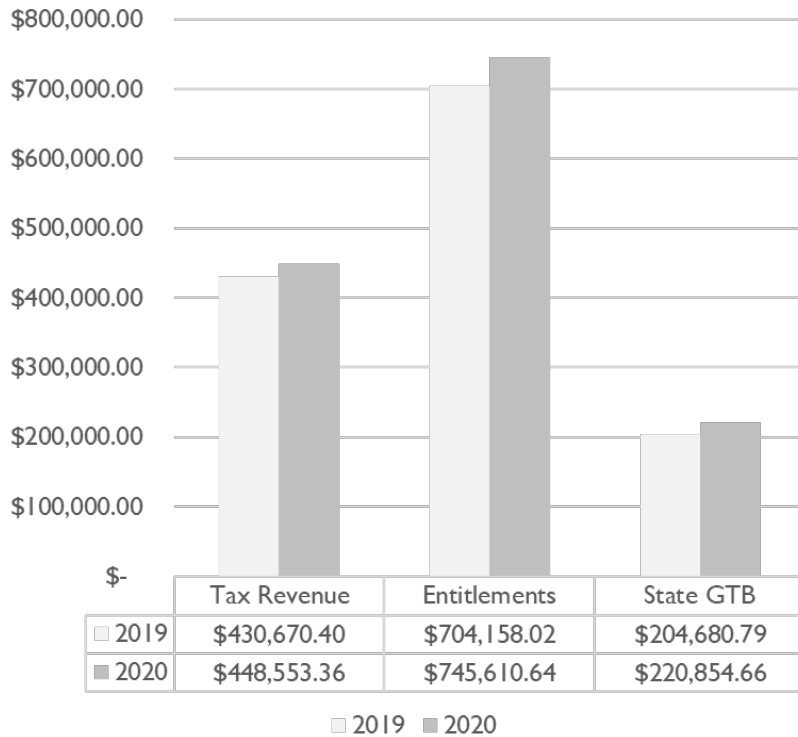


Year	201 Mills
2014	39.29
2015	34.64
2016	35.05
2017	37.78
2018	41.08
2019	35.45
2020	33.35



X01 GENERAL FUND REVENUES

Elementary

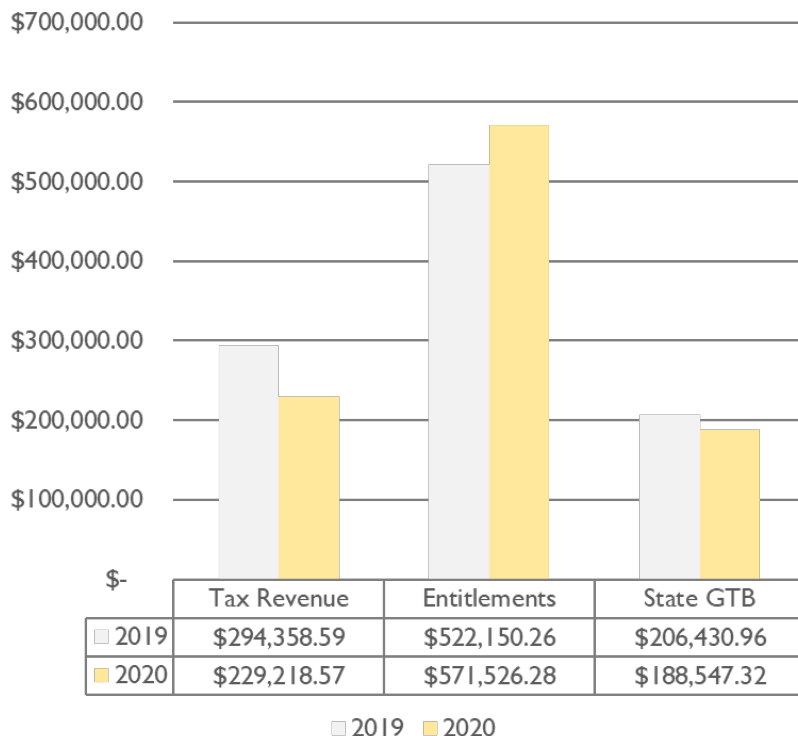


Analysis:

These charts show the expected revenue for the Elementary & High School General funds for FY2020 compared to FY2019. It is broken down into Tax Revenue, which is funded through the local district tax levy, Entitlements, which comes from State and Federal monies, and State GTB, which is funded through state tax revenue.

The allowable amount the District is able to budget in the General Fund is based off ANB (Average Number Belonging) which is essentially a dollar amount assigned to each pupil. The ANB is based off the pupil count in the fall semester of the previous school year. The State allows schools to base their ANB count off of the fall count actuals or a 3 year average of prior year actuals. The District is granted current year ANB of whichever is greater.

High School



For FY2020, the Elementary fund has increased. This is due to the rise in enrollment in the Elementary. For FY2020, the ANB is based off actuals of prior year count, which is 161 pupils in the EL and 51 pupils in the JH.

In the High School, the enrollment has declined, which has affected our total budget amount. For FY2020, the ANB is based off of the 3 year average. Current year ANB actuals are 84 pupils, where the 3 year average came out to 95 pupils, giving the District 11 more students to count towards ANB. We can expect to see this number continually declining in the upcoming years, unless an influx of students moves into the HS.



Budget Report

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:	E1	CASCADE K-6	161
	M1	CASCADE 7-8	51

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	637,976.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	60,047.13
D.	At Risk Student	(I-D)	6,209.14
E.	Indian Education For All	(I-E)	4,655.52
F.	American Indian Achievement Gap	(I-F)	648.00
G.	Data For Achievement	(I-G)	4,458.36
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	32,124.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,708.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,498.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	198
B.	BASE Budget Limit	(II-B)	1,191,020.38
C.	Maximum Budget Limit	(II-C)	1,483,973.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	148,488.83
E.	Adopted Budget	(II-E)	1,339,509.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,267,067.90
H.	Maximum Budget Limit	(II-H)	1,578,215.49
I.	Highest Budget Without a Vote	(II-I)	1,415,556.73
J.	Highest Budget	(II-J)	1,578,215.49
K.	Highest Voted Amount	(II-K)	162,658.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,415,556.73



Budget Report

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		123,870.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		123,870.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,415,556.73
1.	BASE Budget Limit	(V-A1)	1,267,067.90	
2.	Over-BASE Budget	(V-A2)	148,488.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		637,976.50
1.	Direct State Aid Paid By State	(V-B1)	637,976.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		60,047.13
D.	At Risk Student	(V-D)		6,209.14
E.	Indian Education For All	(V-E)		4,655.52
F.	American Indian Achievement Gap	(V-F)		648.00
G.	Data For Achievement	(V-G)		4,458.36
H.	Special Education Allowable Cost Payment	(V-H)		32,124.36
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		29.70
1.	Actual Non-Levy Revenue	(V-J1)	29.70	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		520,919.19
1.	State Guaranteed Tax Base Aid	(V-L1)	220,854.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	300,064.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,267,067.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	



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3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		148,488.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		148,488.83
Mill Levies:				
R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		40.17
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.88
	1. District Property Tax Levy Mills	(V-U1)	19.88	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills

** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



Budget Report

FY 2020

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0102 Cascade H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1 CASCADE HS 9-12 95 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	445,812.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	35,383.10
D.	At Risk Student	(I-D)	3,086.07
E.	Indian Education For All	(I-E)	2,086.20
F.	American Indian Achievement Gap	(I-F)	432.00
G.	Data For Achievement	(I-G)	1,997.85
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	12,728.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,242.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,934.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	101
B.	BASE Budget Limit	(II-B)	894,024.72
C.	Maximum Budget Limit	(II-C)	1,107,181.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,915.09
E.	Adopted Budget	(II-E)	1,022,939.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	860,377.08
H.	Maximum Budget Limit	(II-H)	1,065,785.76
I.	Highest Budget Without a Vote	(II-I)	989,292.17
J.	Highest Budget	(II-J)	1,065,785.76
K.	Highest Voted Amount	(II-K)	76,493.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	989,292.17



Budget Report

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Submit ID:

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		61,810.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		61,810.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		989,292.17
1.	BASE Budget Limit	(V-A1)	860,377.08	
2.	Over-BASE Budget	(V-A2)	128,915.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		445,812.54
1.	Direct State Aid Paid By State	(V-B1)	445,812.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		35,383.10
D.	At Risk Student	(V-D)		3,086.07
E.	Indian Education For All	(V-E)		2,086.20
F.	American Indian Achievement Gap	(V-F)		432.00
G.	Data For Achievement	(V-G)		1,997.85
H.	Special Education Allowable Cost Payment	(V-H)		12,728.52
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		358,850.80
1.	State Guaranteed Tax Base Aid	(V-L1)	188,547.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	170,303.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		860,377.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	



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3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,915.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		128,915.09

Mill Levies:

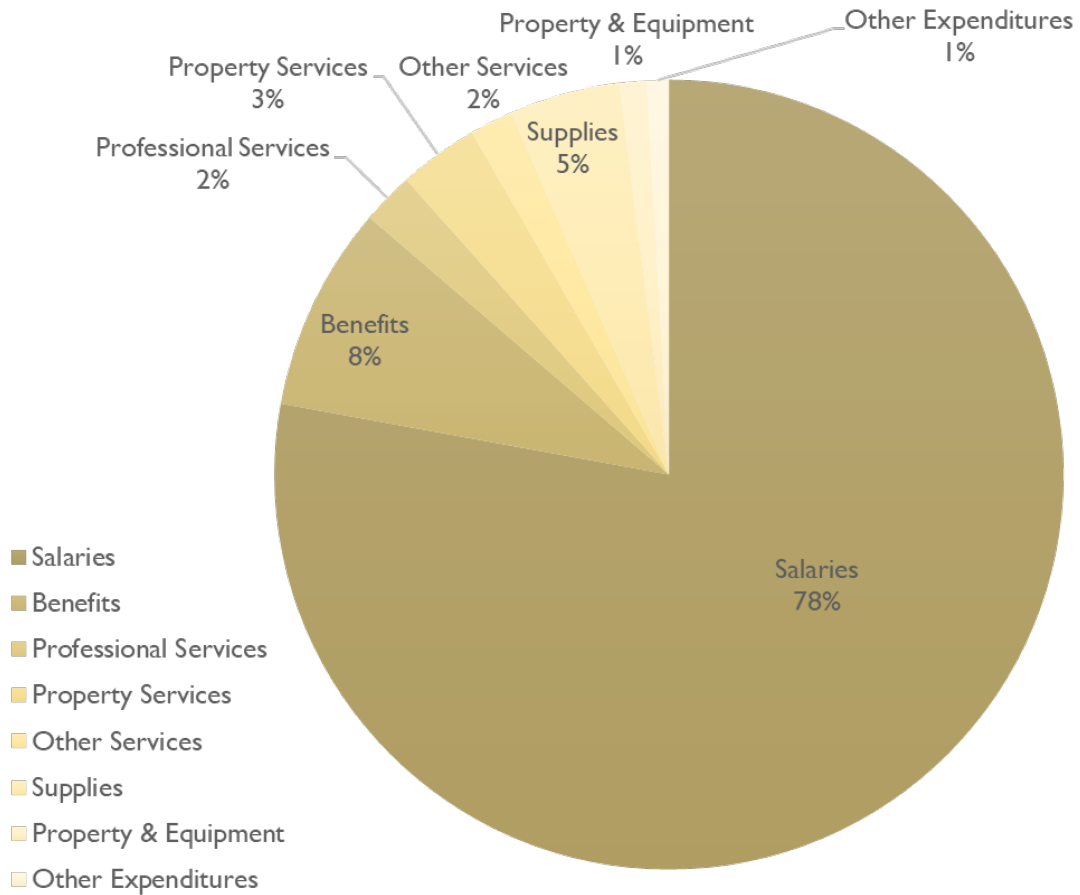
R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		18.98
U.	Over-BASE Mills	(V-U)		14.37
	1. District Property Tax Levy Mills	(V-U1)	14.37	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills

** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

X01 GENERAL FUND EXPENDITURES

This chart shows the actual combined Elementary and High School General Fund expenditures for fiscal year 2019. The majority of the General Fund is used to finance the salaries of District employees, which is common across all Districts.



At fiscal year end, the Elementary General Fund had expended \$1,287,926 of its \$1,339,509 overall budget, leaving \$51,583 remaining in the budget. The High School General Fund had expended \$1,001,350 of its \$1,022,939 budget, leaving \$21,589 remaining in the budget. With a healthy cash balance, in addition to the remaining budget authority, the District transferred \$45,000 from the Elementary and \$15,000 from the High School to the Interlocal Agreement Fund at June 30, 2019. The remaining \$13,172 left in the budgets is reserved for encumbrances and to fund the Operating Reserves for Fiscal Year 2020 Budget.

Fiscal Year 2020's line item budget mirrors the actual expenditures in FY2019, with inflationary contingencies calculated in.



Trustees' Financial Summary

FY2018-19

Submit ID:

07 Cascade County

0101 Cascade Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2018 Value	2019 Value
1111	District Levy - Real Property	449,687.66	423,753.66
1112	District Levy - Personal Property	7,908.13	3,994.21
1190	Penalties and Interest on Taxes	1,246.85	986.27
1900	Other Revenue from Local Sources	0.00	29.70
3110	Direct State Aid	583,455.47	593,296.57
3111	Quality Educator	58,428.83	59,136.88
3112	At Risk Student	6,731.08	6,494.67
3113	Indian Education For All	4,250.64	4,308.48
3114	American Indian Achievement Gap	420.00	856.00
3115	State Spec Ed Allowable Cost Pymt to Districts	29,921.87	35,939.10
3120	State Guaranteed Tax Base Aid	156,066.96	204,680.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,298,117.49	1,333,476.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2018 Value	2019 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	533,889.38	552,489.73
			2XX Personal Services - Employee Benefits	81,053.23	83,734.87
			3XX Purchased Professional and Technical Services	739.33	562.50
			5XX Other Purchased Services	1,182.56	1,282.53
			6XX Supplies and Materials	24,833.34	16,087.74
			810 Dues and Fees	0.00	250.00
			8XX Other Expenditures	240.00	0.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	28,717.99	28,954.95
			2XX Personal Services - Employee Benefits	144.37	148.91
			3XX Purchased Professional and Technical Services	770.07	1,644.90
			6XX Supplies and Materials	59.05	0.00
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	1,000.00	0.00
			2XX Personal Services - Employee Benefits	173.60	0.00
222X Educational Media Services					
			1XX Personal Services - Salaries	36,376.59	36,739.96
			2XX Personal Services - Employee Benefits	6,088.32	6,316.66
			6XX Supplies and Materials	1,437.97	1,500.00
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	60,183.18	43,694.58



Trustees' Financial Summary

FY2018-19

Submit ID:

07 Cascade County

0101 Cascade Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2018 Value	2019 Value	
			2XX Personal Services - Employee Benefits	315.42	328.66	
			3XX Purchased Professional and Technical Services	20,792.15	13,123.66	
			4XX Purchased Property Services	0.00	274.29	
			5XX Other Purchased Services	16,046.43	17,978.49	
			6XX Supplies and Materials	9,900.57	6,222.77	
			810 Dues and Fees	9,764.13	6,834.36	
			24XX Support Services - School Administration			
			1XX Personal Services - Salaries	60,171.62	78,286.97	
			2XX Personal Services - Employee Benefits	11,360.88	10,213.99	
			3XX Purchased Professional and Technical Services	402.50	325.00	
			5XX Other Purchased Services	429.48	0.00	
			6XX Supplies and Materials	4,198.60	3,316.13	
			810 Dues and Fees	389.26	519.24	
			25XX Support Services - Business			
			1XX Personal Services - Salaries	32,509.28	23,581.70	
			2XX Personal Services - Employee Benefits	171.83	478.96	
			26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	59,601.69	55,714.11	
			2XX Personal Services - Employee Benefits	2,698.85	2,830.04	
			3XX Purchased Professional and Technical Services	25,567.68	10,899.09	
			4XX Purchased Property Services	46,254.08	49,647.21	
			5XX Other Purchased Services	2,297.87	1,626.90	
			6XX Supplies and Materials	25,226.20	19,119.90	
			810 Dues and Fees	385.14	596.12	
			4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	12,709.60	
			280 Special Education - Local and State			
			1XXX Instruction			
			1XX Personal Services - Salaries	55,347.75	91,942.94	
			2XX Personal Services - Employee Benefits	12,207.23	12,891.52	
			390 State Career & Technical Ed Entitlement - Undistributed			
			1XXX Instruction			
			1XX Personal Services - Salaries	43,341.72	41,558.58	
			2XX Personal Services - Employee Benefits	1,607.08	215.88	
			6XX Supplies and Materials	927.93	896.43	
			710 School Sponsored Extracurricular Activities			
			34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	6,643.50	7,203.54	
			2XX Personal Services - Employee Benefits	163.71	384.35	
			810 Dues and Fees	456.00	0.00	



Trustees' Financial Summary

FY2018-19

Submit ID:

07 Cascade County

0101 Cascade Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2018 Value	2019 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	15,269.08	16,676.00
			2XX	Personal Services - Employee Benefits	391.00	706.88
			6XX	Supplies and Materials	833.29	1,679.51
			810	Dues and Fees	0.00	335.00
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	37,244.99	24,052.31
			2XX	Personal Services - Employee Benefits	2,974.95	1,348.64
			5XX	Other Purchased Services	380.60	0.00
			6XX	Supplies and Materials	19,959.10	0.00
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	9,642.43	1,601.59
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	0.00	45,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,312,763.00	1,334,527.69

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					125,113.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,333,476.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,334,527.69	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	12,871.49	Less Last Year	191.59	(4b)	12,679.90
					12,679.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					136,742.00	(5)



Trustees' Financial Summary

FY2018-19

Submit ID:

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:			Fund Code 01	
PRC	Revenue		2018 Value	2019 Value
1111	District Levy - Real Property		332,786.11	290,634.34
1112	District Levy - Personal Property		5,664.40	3,008.36
1190	Penalties and Interest on Taxes		935.32	692.17
3110	Direct State Aid		477,172.05	460,788.61
3111	Quality Educator		33,936.18	37,599.82
3112	At Risk Student		3,241.02	3,257.04
3113	Indian Education For All		2,328.24	2,197.76
3114	American Indian Achievement Gap		840.00	856.00
3115	State Spec Ed Allowable Cost Pymt to Districts		25,474.09	15,346.19
3120	State Guaranteed Tax Base Aid		178,480.98	206,430.96
6100	Material Prior Period Revenue Adjustments		0.00	-4,227.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,060,858.39	1,016,583.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2018 Value	2019 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	346,817.81	313,907.40
			2XX Personal Services - Employee Benefits	39,582.91	38,702.46
			3XX Purchased Professional and Technical Services	1,027.88	641.63
			5XX Other Purchased Services	139.10	626.81
			6XX Supplies and Materials	6,277.26	11,780.26
21XX Support Services - Students					
			1XX Personal Services - Salaries	28,718.01	28,955.05
			2XX Personal Services - Employee Benefits	144.40	148.94
222X Educational Media Services					
			1XX Personal Services - Salaries	19,587.41	19,783.04
			2XX Personal Services - Employee Benefits	3,278.30	3,401.28
			6XX Supplies and Materials	956.89	500.00
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	67,523.18	55,883.69
			2XX Personal Services - Employee Benefits	152.90	412.90
			3XX Purchased Professional and Technical Services	14,685.87	10,609.58
			4XX Purchased Property Services	0.00	432.15
			5XX Other Purchased Services	17,520.91	17,859.05
			6XX Supplies and Materials	6,410.60	1,727.91
			810 Dues and Fees	9,183.94	6,066.35



Trustees' Financial Summary

FY2018-19

Submit ID:

07 Cascade County

0102 Cascade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2018 Value	2019 Value	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	69,828.54	88,588.73	
		2XX	Personal Services - Employee Benefits	19,774.06	19,946.78	
		3XX	Purchased Professional and Technical Services	212.50	290.00	
		5XX	Other Purchased Services	690.00	0.00	
		6XX	Supplies and Materials	2,080.05	2,667.67	
		810	Dues and Fees	533.66	87.50	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	18,648.62	14,149.04	
		2XX	Personal Services - Employee Benefits	98.57	287.43	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	35,251.29	33,466.22	
		2XX	Personal Services - Employee Benefits	1,510.71	1,685.44	
		3XX	Purchased Professional and Technical Services	24,396.19	10,593.33	
		4XX	Purchased Property Services	27,579.49	24,330.52	
		5XX	Other Purchased Services	2,025.78	1,290.15	
		6XX	Supplies and Materials	14,776.15	12,806.23	
		810	Dues and Fees	1,850.50	1,825.35	
		4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	0.00	12,709.60	
	280 Special Education - Local and State					
	1XXX Instruction					
		1XX	Personal Services - Salaries	31,330.50	47,900.66	
		2XX	Personal Services - Employee Benefits	4,060.43	5,040.99	
		6XX	Supplies and Materials	0.00	150.94	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
		1XX	Personal Services - Salaries	108,391.37	94,790.67	
		2XX	Personal Services - Employee Benefits	3,782.58	459.67	
		6XX	Supplies and Materials	7,118.22	7,112.59	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
		1XX	Personal Services - Salaries	19,606.93	20,849.96	
		2XX	Personal Services - Employee Benefits	306.78	798.12	
		5XX	Other Purchased Services	995.97	0.00	
		6XX	Supplies and Materials	2,209.62	2,955.68	
		810	Dues and Fees	310.00	110.00	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
		1XX	Personal Services - Salaries	47,581.30	48,449.37	
		2XX	Personal Services - Employee Benefits	538.42	1,121.59	
		5XX	Other Purchased Services	1,092.32	0.00	



Trustees' Financial Summary

FY2018-19

Submit ID:

07 Cascade County

0102 Cascade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2018 Value	2019 Value	
			6XX Supplies and Materials	20,070.58	15,208.48	
			810 Dues and Fees	3,310.00	4,180.00	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	17,978.00	15,171.09	
			2XX Personal Services - Employee Benefits	901.12	888.12	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	5,000.00	19,152.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,055,847.62</u>	<u>1,020,502.42</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					65,728.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,016,583.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,020,502.42	(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	12,709.60	Less Last Year	0.00	(4b)	12,709.60
					12,709.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					74,519.85	(5)

FISCAL YEAR 2020 GENERAL FUND LINE ITEM BUDGET

08/19/19
14:46:17

CASCADE PUBLIC SCHOOLS
Expenditure Budget vs. Actual Query
For the Accounting Period: 7 / 19

Page: 1 of 12
Report ID: B100A

Fund=101,201

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Avail able Appropriation	% Committed

101 General Fund						

100 General						
100 General						
1000 Instructional Services						
250 Workers' Compensation	0.00	0.00	2,661.00	2,661.00	2,661.00	0 %
270 Life and Disability Insurance	0.00	0.00	680.00	680.00	680.00	0 %
Function Total:	0.00	0.00	3,341.00	3,341.00	3,341.00	0 %
2100 Support Services - Students						
250 Workers' Compensation	0.00	0.00	148.00	148.00	148.00	0 %
270 Life and Disability Insurance	0.00	0.00	23.00	23.00	23.00	0 %
Function Total:	0.00	0.00	171.00	171.00	171.00	0 %
2220 Supporting Services - Education						
250 Workers' Compensation	0.00	0.00	144.00	144.00	144.00	0 %
270 Life and Disability Insurance	0.00	0.00	54.00	54.00	54.00	0 %
Function Total:	0.00	0.00	198.00	198.00	198.00	0 %
2300 General Administration						
250 Workers' Compensation	0.68	0.68	184.00	184.00	183.32	0 %
260 Health Insurance	1.36	1.36	0.00	0.00	-1.36	*** %
270 Life and Disability Insurance	0.01	0.01	30.00	30.00	29.99	0 %
531 Telephone	11.00	11.00	0.00	0.00	-11.00	*** %
Function Total:	13.05	13.05	214.00	214.00	200.95	6 %
2400 School Administration						
250 Workers' Compensation	0.00	0.00	368.00	368.00	368.00	0 %
270 Life and Disability Insurance	0.00	0.00	100.00	100.00	100.00	0 %
Function Total:	0.00	0.00	468.00	468.00	468.00	0 %
2500 Business Services						
250 Workers' Compensation	0.00	0.00	98.00	98.00	98.00	0 %
270 Life and Disability Insurance	0.00	0.00	25.00	25.00	25.00	0 %
Function Total:	0.00	0.00	123.00	123.00	123.00	0 %
2600 Operations & Maintenance of Plant						
250 Workers' Compensation	0.00	0.00	3,400.00	3,400.00	3,400.00	0 %
270 Life and Disability Insurance	0.00	0.00	75.00	75.00	75.00	0 %
Function Total:	0.00	0.00	3,475.00	3,475.00	3,475.00	0 %
Program Total:	13.05	13.05	7,990.00	7,990.00	7,976.95	0 %
Program Group Total:	13.05	13.05	7,990.00	7,990.00	7,976.95	0 %
200 Special Programs						
280 Special Education - Instruction						
1000 Instructional Services						
250 Workers' Compensation	0.00	0.00	437.00	437.00	437.00	0 %
270 Life and Disability Insurance	0.00	0.00	118.00	118.00	118.00	0 %
Function Total:	0.00	0.00	555.00	555.00	555.00	0 %
Program Total:	0.00	0.00	555.00	555.00	555.00	0 %
Program Group Total:	0.00	0.00	555.00	555.00	555.00	0 %

Fund=101,201

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed

101 General Fund						
300 Vocational Programs						
300 Vocational Programs						
1000 Instructional Services						
250 Workers' Compensation	0.00	0.00	208.00	208.00	208.00	0 %
270 Life and Disability Insurance	0.00	0.00	40.00	40.00	40.00	0 %
Function Total:	0.00	0.00	248.00	248.00	248.00	0 %
Program Total:	0.00	0.00	248.00	248.00	248.00	0 %
Program Group Total:	0.00	0.00	248.00	248.00	248.00	0 %
700 Extracurricular Programs						
710 School Sponsored Extracurricular						
3400 School Sponsored Extracurriculars						
250 Workers' Compensation	0.00	0.00	126.00	126.00	126.00	0 %
Function Total:	0.00	0.00	126.00	126.00	126.00	0 %
Program Total:	0.00	0.00	126.00	126.00	126.00	0 %
720 School Sponsored Athletics						
3500 School Sponsored Athletics						
250 Workers' Compensation	0.00	0.00	232.00	232.00	232.00	0 %
Function Total:	0.00	0.00	232.00	232.00	232.00	0 %
Program Total:	0.00	0.00	232.00	232.00	232.00	0 %
Program Group Total:	0.00	0.00	358.00	358.00	358.00	0 %
900						
910 Food Services						
3100 Food Services						
250 Workers' Compensation	0.00	0.00	1,971.00	1,971.00	1,971.00	0 %
270 Life and Disability Insurance	0.00	0.00	30.00	30.00	30.00	0 %
Function Total:	0.00	0.00	2,001.00	2,001.00	2,001.00	0 %
Program Total:	0.00	0.00	2,001.00	2,001.00	2,001.00	0 %
Program Group Total:	0.00	0.00	2,001.00	2,001.00	2,001.00	0 %
158 Cascade School						
100 General						
100 General						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	425,026.00	425,026.00	425,026.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	6,370.00	6,370.00	6,370.00	0 %
260 Health Insurance	0.00	0.00	52,982.00	52,982.00	52,982.00	0 %
330 Purchased Prof Educational Servi	3,300.00	3,300.00	11,250.00	11,250.00	7,950.00	29 %
340 Technical Services	0.00	0.00	560.00	560.00	560.00	0 %
532 Postage	0.00	0.00	37.00	37.00	37.00	0 %
582 Travel Out-of-District	0.00	0.00	800.00	800.00	800.00	0 %
610 Supplies	0.00	0.00	24,750.00	24,750.00	24,750.00	0 %
630 Food	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
640 Books	5,163.95	5,163.95	10,500.00	10,500.00	5,336.05	49 %
681 Computer Software	200.00	200.00	500.00	500.00	300.00	40 %
810 Dues & Fees	0.00	0.00	225.00	225.00	225.00	0 %
Function Total:	8,663.95	8,663.95	536,000.00	536,000.00	527,336.05	1 %

Fund=101,201

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed

101 General Fund						
2100 Support Services - Students						
113 Professional-Site Coordinator	0.00	0.00	15,057.00	15,057.00	15,057.00	0 %
340 Technical Services	0.00	0.00	1,275.00	1,275.00	1,275.00	0 %
610 Supplies	0.00	0.00	225.00	225.00	225.00	0 %
Function Total:	0.00	0.00	16,557.00	16,557.00	16,557.00	0 %
2220 Supporting Services - Education						
113 Professional-Site Coordinator	0.00	0.00	14,657.00	14,657.00	14,657.00	0 %
260 Health Insurance	0.00	0.00	2,400.00	2,400.00	2,400.00	0 %
610 Supplies	0.00	0.00	225.00	225.00	225.00	0 %
640 Books	0.00	0.00	1,250.00	1,250.00	1,250.00	0 %
681 Computer Software	2,214.12	2,214.12	250.00	250.00	-1,964.12	885 %
Function Total:	2,214.12	2,214.12	18,782.00	18,782.00	16,567.88	11 %
2300 General Administration						
111 Administrative-Certified	1,566.67	1,566.67	18,800.00	18,800.00	17,233.33	8 %
250 Workers' Compensation	8.88	8.88	0.00	0.00	-8.88	*** %
260 Health Insurance	4.73	4.73	0.00	0.00	-4.73	*** %
270 Life and Disability Insurance	0.83	0.83	0.00	0.00	-0.83	*** %
330 Purchased Prof Educational Servi	1,790.00	1,790.00	7,500.00	7,500.00	5,710.00	23 %
340 Technical Services	0.00	0.00	3,750.00	3,750.00	3,750.00	0 %
350 Contract Payments-Technical Servi	1,998.56	1,998.56	5,625.00	5,625.00	3,626.44	35 %
452 Rental of Equip. & Vehicles	0.00	0.00	750.00	750.00	750.00	0 %
520 Insurance/Liability	9,560.00	9,560.00	9,560.00	9,560.00	0.00	100 %
531 Telephone	104.60	104.60	1,575.00	1,575.00	1,470.40	6 %
532 Postage	0.00	0.00	1,125.00	1,125.00	1,125.00	0 %
540 Advertising	0.00	0.00	200.00	200.00	200.00	0 %
550 Printing, Binding & Duplication	0.00	0.00	750.00	750.00	750.00	0 %
582 Travel Out-of-District	0.00	0.00	2,325.00	2,325.00	2,325.00	0 %
610 Supplies	0.00	0.00	4,200.00	4,200.00	4,200.00	0 %
624 Gasoline, Oil, Repairs	0.00	0.00	150.00	150.00	150.00	0 %
630 Food	0.00	0.00	1,875.00	1,875.00	1,875.00	0 %
681 Computer Software	165.00	165.00	2,625.00	2,625.00	2,460.00	6 %
810 Dues & Fees	4,449.50	4,449.50	7,500.00	7,500.00	3,050.50	59 %
Function Total:	19,648.77	19,648.77	68,310.00	68,310.00	48,661.23	28 %
2400 School Administration						
111 Administrative-Certified	3,306.67	3,306.67	39,680.00	39,680.00	36,373.33	8 %
115 Office/Clerical/Technology	411.34	411.34	11,097.00	11,097.00	10,685.66	3 %
121 Office/Administrative	0.00	0.00	100.00	100.00	100.00	0 %
250 Workers' Compensation	18.21	18.21	0.00	0.00	-18.21	*** %
260 Health Insurance	0.00	0.00	15,037.00	15,037.00	15,037.00	0 %
270 Life and Disability Insurance	0.78	0.78	0.00	0.00	-0.78	*** %
330 Purchased Prof Educational Servi	0.00	0.00	525.00	525.00	525.00	0 %
582 Travel Out-of-District	0.00	0.00	225.00	225.00	225.00	0 %
610 Supplies	0.00	0.00	2,250.00	2,250.00	2,250.00	0 %
630 Food	0.00	0.00	750.00	750.00	750.00	0 %
810 Dues & Fees	748.00	748.00	750.00	750.00	2.00	99 %
Function Total:	4,485.00	4,485.00	70,414.00	70,414.00	65,929.00	6 %

Fund=101,201

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed

101 General Fund						
2500 Business Services						
115 Office/Clerical/Technology	833.33	833.33	10,000.00	10,000.00	9,166.67	8 %
250 Workers' Compensation	4.05	4.05	0.00	0.00	-4.05	*** %
260 Health Insurance	143.28	143.28	1,740.00	1,740.00	1,596.72	8 %
270 Life and Disability Insurance	0.78	0.78	0.00	0.00	-0.78	*** %
330 Purchased Prof Educational Servi	0.00	0.00	560.00	560.00	560.00	0 %
681 Computer Software	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
Function Total:	981.44	981.44	15,300.00	15,300.00	14,318.56	6 %
2600 Operations & Maintenance of Plant						
114 Custodial/Maintenance	2,124.00	2,124.00	27,612.00	27,612.00	25,488.00	7 %
119 Supervisory	584.00	584.00	7,592.00	7,592.00	7,008.00	7 %
120 Temporary Salaries	529.21	529.21	4,800.00	4,800.00	4,270.79	11 %
250 Workers' Compensation	200.34	200.34	0.00	0.00	-200.34	*** %
270 Life and Disability Insurance	4.31	4.31	0.00	0.00	-4.31	*** %
330 Purchased Prof Educational Servi	0.00	0.00	375.00	375.00	375.00	0 %
340 Technical Services	598.47	598.47	7,500.00	7,500.00	6,901.53	7 %
350 Contract Payments-Technical Serv	144.27	144.27	2,225.00	2,225.00	2,080.73	6 %
411 Gas - Heat	421.57	421.57	13,500.00	13,500.00	13,078.43	3 %
412 Electricity	0.00	0.00	20,250.00	20,250.00	20,250.00	0 %
421 Water/Sewer	0.00	0.00	2,650.00	2,650.00	2,650.00	0 %
431 Disposal Services	331.90	331.90	4,275.00	4,275.00	3,943.10	7 %
440 Repair & Maintenance Services	85.25	85.25	9,922.00	9,922.00	9,836.75	0 %
452 Rental of Equip. & Vehicles	38.24	38.24	750.00	750.00	711.76	5 %
531 Telephone	23.22	23.22	3,000.00	3,000.00	2,976.78	0 %
582 Travel Out-of-District	0.00	0.00	225.00	225.00	225.00	0 %
610 Supplies	389.37	389.37	16,500.00	16,500.00	16,110.63	2 %
660 Minor Equipment - New	0.00	0.00	750.00	750.00	750.00	0 %
725 Major Construction Services	0.00	0.00	7,500.00	7,500.00	7,500.00	0 %
810 Dues & Fees	0.00	0.00	600.00	600.00	600.00	0 %
Function Total:	5,474.15	5,474.15	130,026.00	130,026.00	124,551.85	4 %
4200 Land Improvement Services						
715 Improvements	0.00	0.00	7,500.00	7,500.00	7,500.00	0 %
Function Total:	0.00	0.00	7,500.00	7,500.00	7,500.00	0 %
Program Total:	41,467.43	41,467.43	862,889.00	862,889.00	821,421.57	4 %
Program Group Total:	41,467.43	41,467.43	862,889.00	862,889.00	821,421.57	4 %
200 Special Programs						
280 Special Education - Instruction						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	29,314.00	29,314.00	29,314.00	0 %
117 Instructional Aides	0.00	0.00	15,116.00	15,116.00	15,116.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	200.00	200.00	200.00	0 %
260 Health Insurance	0.00	0.00	6,324.00	6,324.00	6,324.00	0 %
610 Supplies	0.00	0.00	750.00	750.00	750.00	0 %
Function Total:	0.00	0.00	51,704.00	51,704.00	51,704.00	0 %
Program Total:	0.00	0.00	51,704.00	51,704.00	51,704.00	0 %
Program Group Total:	0.00	0.00	51,704.00	51,704.00	51,704.00	0 %

Fund=101,201

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed

101 General Fund						
900						
910 Food Services						
3100 Food Services						
116 Cooks	147.20	147.20	16,522.00	16,522.00	16,374.80	0 %
119 Supervisory	19.20	19.20	6,552.00	6,552.00	6,532.80	0 %
120 Temporary Salaries	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
250 Workers' Compensation	10.30	10.30	0.00	0.00	-10.30	*** %
270 Life and Disability Insurance	0.68	0.68	0.00	0.00	-0.68	*** %
610 Supplies	0.00	0.00	2,250.00	2,250.00	2,250.00	0 %
630 Food	0.00	0.00	7,500.00	7,500.00	7,500.00	0 %
Function Total:	177.38	177.38	34,824.00	34,824.00	34,646.62	0 %
Program Total:	177.38	177.38	34,824.00	34,824.00	34,646.62	0 %
Program Group Total:	177.38	177.38	34,824.00	34,824.00	34,646.62	0 %
Org Total:	41,644.81	41,644.81	949,417.00	949,417.00	907,772.19	4 %
661 Cascade 7-8						
100 General						
100 General						
1000 Instructional Services						
112 Professional -Educational	0.00	0.00	108,870.00	108,870.00	108,870.00	0 %
122 Professional /Education/Sub Teach	0.00	0.00	2,730.00	2,730.00	2,730.00	0 %
260 Health Insurance	0.00	0.00	6,741.00	6,741.00	6,741.00	0 %
330 Purchased Prof Educational Servi	1,020.00	1,020.00	3,747.00	3,747.00	2,727.00	27 %
340 Technical Services	0.00	0.00	190.00	190.00	190.00	0 %
532 Postage	0.00	0.00	13.00	13.00	13.00	0 %
582 Travel Out-of-District	0.00	0.00	2,400.00	2,400.00	2,400.00	0 %
610 Supplies	0.00	0.00	8,250.00	8,250.00	8,250.00	0 %
640 Books	1,019.23	1,019.23	3,500.00	3,500.00	2,480.77	29 %
810 Dues & Fees	0.00	0.00	75.00	75.00	75.00	0 %
Function Total:	2,039.23	2,039.23	136,516.00	136,516.00	134,476.77	1 %
2100 Support Services - Students						
113 Professional -Site Coordinator	0.00	0.00	15,057.00	15,057.00	15,057.00	0 %
340 Technical Services	0.00	0.00	425.00	425.00	425.00	0 %
610 Supplies	0.00	0.00	75.00	75.00	75.00	0 %
Function Total:	0.00	0.00	15,557.00	15,557.00	15,557.00	0 %
2220 Supporting Services - Education						
113 Professional -Site Coordinator	0.00	0.00	14,657.00	14,657.00	14,657.00	0 %
260 Health Insurance	0.00	0.00	2,400.00	2,400.00	2,400.00	0 %
610 Supplies	0.00	0.00	75.00	75.00	75.00	0 %
640 Books	0.00	0.00	350.00	350.00	350.00	0 %
681 Computer Software	710.28	710.28	150.00	150.00	-560.28	473 %
Function Total:	710.28	710.28	17,632.00	17,632.00	16,921.72	4 %
2300 General Administration						
111 Administrative-Certified	1,566.67	1,566.67	18,800.00	18,800.00	17,233.33	8 %
250 Workers' Compensation	8.05	8.05	0.00	0.00	-8.05	*** %
260 Health Insurance	1.46	1.46	0.00	0.00	-1.46	*** %
270 Life and Disability Insurance	0.79	0.79	0.00	0.00	-0.79	*** %

Fund=101,201

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed

101 General Fund						
330 Purchased Prof Educational Servi	580.00	580.00	2,500.00	2,500.00	1,920.00	23 %
340 Technical Services	0.00	0.00	1,250.00	1,250.00	1,250.00	0 %
350 Contract Payments-Technical Serv	683.72	683.72	1,875.00	1,875.00	1,191.28	36 %
452 Rental of Equip. & Vehicles	0.00	0.00	250.00	250.00	250.00	0 %
520 Insurance/Liability	3,186.25	3,186.25	3,186.00	3,186.00	-0.25	100 %
531 Telephone	33.24	33.24	525.00	525.00	491.76	6 %
532 Postage	0.00	0.00	375.00	375.00	375.00	0 %
540 Advertising	0.00	0.00	50.00	50.00	50.00	0 %
550 Printing, Binding & Duplication	0.00	0.00	250.00	250.00	250.00	0 %
582 Travel Out-of-District	0.00	0.00	775.00	775.00	775.00	0 %
610 Supplies	0.00	0.00	1,400.00	1,400.00	1,400.00	0 %
624 Gasoline, Oil, Repairs	0.00	0.00	50.00	50.00	50.00	0 %
630 Food	0.00	0.00	625.00	625.00	625.00	0 %
681 Computer Software	75.00	75.00	875.00	875.00	800.00	8 %
810 Dues & Fees	1,375.30	1,375.30	2,500.00	2,500.00	1,124.70	55 %
Function Total:	7,510.48	7,510.48	35,286.00	35,286.00	27,775.52	21 %
2400 School Administration						
111 Administrative-Certified	1,085.00	1,085.00	13,020.00	13,020.00	11,935.00	8 %
115 Office/Clerical/Technology	411.35	411.35	11,097.00	11,097.00	10,685.65	3 %
121 Office/Administrative	0.00	0.00	50.00	50.00	50.00	0 %
250 Workers' Compensation	7.33	7.33	0.00	0.00	-7.33	*** %
260 Health Insurance	0.00	0.00	16,682.00	16,682.00	16,682.00	0 %
270 Life and Disability Insurance	0.78	0.78	0.00	0.00	-0.78	*** %
330 Purchased Prof Educational Servi	0.00	0.00	175.00	175.00	175.00	0 %
582 Travel Out-of-District	0.00	0.00	75.00	75.00	75.00	0 %
610 Supplies	0.00	0.00	750.00	750.00	750.00	0 %
630 Food	0.00	0.00	250.00	250.00	250.00	0 %
810 Dues & Fees	231.20	231.20	250.00	250.00	18.80	92 %
Function Total:	1,735.66	1,735.66	42,349.00	42,349.00	40,613.34	4 %
2500 Business Services						
115 Office/Clerical/Technology	833.33	833.33	10,000.00	10,000.00	9,166.67	8 %
250 Workers' Compensation	4.09	4.09	0.00	0.00	-4.09	*** %
260 Health Insurance	143.28	143.28	1,740.00	1,740.00	1,596.72	8 %
270 Life and Disability Insurance	0.77	0.77	0.00	0.00	-0.77	*** %
330 Purchased Prof Educational Servi	0.00	0.00	190.00	190.00	190.00	0 %
681 Computer Software	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
Function Total:	981.47	981.47	12,930.00	12,930.00	11,948.53	7 %
2600 Operations & Maintenance of Plant						
114 Custodial/Maintenance	472.00	472.00	6,136.00	6,136.00	5,664.00	7 %
119 Supervisory	584.00	584.00	7,592.00	7,592.00	7,008.00	7 %
120 Temporary Salaries	137.66	137.66	1,200.00	1,200.00	1,062.34	11 %
250 Workers' Compensation	73.90	73.90	0.00	0.00	-73.90	*** %
270 Life and Disability Insurance	1.57	1.57	0.00	0.00	-1.57	*** %
330 Purchased Prof Educational Servi	0.00	0.00	125.00	125.00	125.00	0 %
340 Technical Services	184.98	184.98	2,500.00	2,500.00	2,315.02	7 %
350 Contract Payments-Technical Serv	49.36	49.36	750.00	750.00	700.64	6 %

Fund=101,201

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed

101 General Fund						
411 Gas - Heat	143.95	143.95	4,500.00	4,500.00	4,356.05	3 %
412 Electricity	0.00	0.00	6,750.00	6,750.00	6,750.00	0 %
421 Water/Sewer	0.00	0.00	875.00	875.00	875.00	0 %
431 Disposal Services	113.15	113.15	1,425.00	1,425.00	1,311.85	7 %
440 Repair & Maintenance Services	26.35	26.35	3,308.00	3,308.00	3,281.65	0 %
452 Rental of Equip. & Vehicles	13.91	13.91	250.00	250.00	236.09	5 %
531 Telephone	8.44	8.44	1,000.00	1,000.00	991.56	0 %
582 Travel Out-of-District	0.00	0.00	75.00	75.00	75.00	0 %
610 Supplies	129.79	129.79	5,500.00	5,500.00	5,370.21	2 %
660 Minor Equipment - New	0.00	0.00	250.00	250.00	250.00	0 %
725 Major Construction Services	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
810 Dues & Fees	0.00	0.00	200.00	200.00	200.00	0 %
Function Total:	1,939.06	1,939.06	44,936.00	44,936.00	42,996.94	4 %
4200 Land Improvement Services						
715 Improvements	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
Function Total:	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
Program Total:	14,916.18	14,916.18	307,706.00	307,706.00	292,789.82	4 %
Program Group Total:	14,916.18	14,916.18	307,706.00	307,706.00	292,789.82	4 %
200 Special Programs						
280 Special Education - Instruction						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	29,314.00	29,314.00	29,314.00	0 %
117 Instructional Aides	0.00	0.00	15,116.00	15,116.00	15,116.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	50.00	50.00	50.00	0 %
260 Health Insurance	0.00	0.00	6,324.00	6,324.00	6,324.00	0 %
610 Supplies	0.00	0.00	250.00	250.00	250.00	0 %
Function Total:	0.00	0.00	51,054.00	51,054.00	51,054.00	0 %
Program Total:	0.00	0.00	51,054.00	51,054.00	51,054.00	0 %
Program Group Total:	0.00	0.00	51,054.00	51,054.00	51,054.00	0 %
300 Vocational Programs						
300 Vocational Programs						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	41,945.00	41,945.00	41,945.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	500.00	500.00	500.00	0 %
610 Supplies	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
682 Major Media Software	582.60	582.60	3,000.00	3,000.00	2,417.40	19 %
Function Total:	582.60	582.60	55,445.00	55,445.00	54,862.40	1 %
Program Total:	582.60	582.60	55,445.00	55,445.00	54,862.40	1 %
Program Group Total:	582.60	582.60	55,445.00	55,445.00	54,862.40	1 %
700 Extracurricular Programs						
710 School Sponsored Extracurricular						
3400 School Sponsored Extracurriculars						
118 Bus Drivers	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
150 Extracurricular Stipends	0.00	0.00	6,837.00	6,837.00	6,837.00	0 %
810 Dues & Fees	0.00	0.00	500.00	500.00	500.00	0 %
Function Total:	0.00	0.00	8,837.00	8,837.00	8,837.00	0 %
Program Total:	0.00	0.00	8,837.00	8,837.00	8,837.00	0 %

Fund=101,201

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed

101 General Fund						
720 School Sponsored Athletics						
3500 School Sponsored Athletics						
118 Bus Drivers	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
150 Extracurricular Stipends	0.00	0.00	15,727.00	15,727.00	15,727.00	0 %
610 Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
624 Gasoline, Oil, Repairs	0.00	0.00	2,200.00	2,200.00	2,200.00	0 %
810 Dues & Fees	0.00	0.00	500.00	500.00	500.00	0 %
Function Total:	0.00	0.00	21,927.00	21,927.00	21,927.00	0 %
Program Total:	0.00	0.00	21,927.00	21,927.00	21,927.00	0 %
Program Group Total:	0.00	0.00	30,764.00	30,764.00	30,764.00	0 %
900						
910 Food Services						
3100 Food Services						
116 Cooks	36.80	36.80	4,130.00	4,130.00	4,093.20	0 %
119 Supervisory	4.80	4.80	1,638.00	1,638.00	1,633.20	0 %
120 Temporary Salaries	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
250 Workers' Compensation	2.57	2.57	0.00	0.00	-2.57	*** %
270 Life and Disability Insurance	0.17	0.17	0.00	0.00	-0.17	*** %
610 Supplies	0.00	0.00	750.00	750.00	750.00	0 %
630 Food	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
Function Total:	44.34	44.34	10,018.00	10,018.00	9,973.66	0 %
Program Total:	44.34	44.34	10,018.00	10,018.00	9,973.66	0 %
Program Group Total:	44.34	44.34	10,018.00	10,018.00	9,973.66	0 %
Org Total:	15,543.12	15,543.12	454,987.00	454,987.00	439,443.88	3 %
Fund Total:	57,200.98	57,200.98	1,415,556.00	1,415,556.00	1,358,355.02	4 %
201 General Fund						
100 General						
100 General						
2300 General Administration						
250 Workers' Compensation	0.68	0.68	0.00	0.00	-0.68	*** %
260 Health Insurance	1.36	1.36	0.00	0.00	-1.36	*** %
270 Life and Disability Insurance	0.01	0.01	0.00	0.00	-0.01	*** %
531 Telephone	11.00	11.00	0.00	0.00	-11.00	*** %
Function Total:	13.05	13.05	0.00	0.00	-13.05	*** %
Program Total:	13.05	13.05	0.00	0.00	-13.05	*** %
Program Group Total:	13.05	13.05	0.00	0.00	-13.05	*** %
157 Cascade HS						

Fund=101,201

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed

201 General Fund						
100 General						
100 General						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	224,867.00	224,867.00	224,867.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	7,200.00	7,200.00	7,200.00	0 %
250 Workers' Compensation	0.00	0.00	1,137.00	1,137.00	1,137.00	0 %
260 Health Insurance	0.00	0.00	18,187.00	18,187.00	18,187.00	0 %
270 Life and Disability Insurance	0.00	0.00	250.00	250.00	250.00	0 %
330 Purchased Prof Educational Servi	1,680.00	1,680.00	15,000.00	15,000.00	13,320.00	11 %
340 Technical Services	0.00	0.00	300.00	300.00	300.00	0 %
532 Postage	0.00	0.00	100.00	100.00	100.00	0 %
550 Printing, Binding & Duplication	0.00	0.00	200.00	200.00	200.00	0 %
582 Travel Out-of-District	0.00	0.00	3,200.00	3,200.00	3,200.00	0 %
610 Supplies	82.68	82.68	10,000.00	10,000.00	9,917.32	0 %
630 Food	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
640 Books	1,650.75	1,650.75	3,000.00	3,000.00	1,349.25	55 %
810 Dues & Fees	0.00	0.00	200.00	200.00	200.00	0 %
Function Total:	3,413.43	3,413.43	285,641.00	285,641.00	282,227.57	1 %
2100 Support Services - Students						
113 Professional-Site Coordinator	0.00	0.00	30,113.00	30,113.00	30,113.00	0 %
250 Workers' Compensation	0.00	0.00	148.00	148.00	148.00	0 %
270 Life and Disability Insurance	0.00	0.00	23.00	23.00	23.00	0 %
610 Supplies	0.00	0.00	200.00	200.00	200.00	0 %
Function Total:	0.00	0.00	30,484.00	30,484.00	30,484.00	0 %
2220 Supporting Services - Education						
113 Professional-Site Coordinator	0.00	0.00	29,314.00	29,314.00	29,314.00	0 %
250 Workers' Compensation	0.00	0.00	144.00	144.00	144.00	0 %
260 Health Insurance	0.00	0.00	4,800.00	4,800.00	4,800.00	0 %
270 Life and Disability Insurance	0.00	0.00	29.00	29.00	29.00	0 %
610 Supplies	0.00	0.00	250.00	250.00	250.00	0 %
640 Books	0.00	0.00	1,200.00	1,200.00	1,200.00	0 %
681 Computer Software	1,183.10	1,183.10	1,000.00	1,000.00	-183.10	118 %
682 Major Media Software	250.00	250.00	3,000.00	3,000.00	2,750.00	8 %
Function Total:	1,433.10	1,433.10	39,737.00	39,737.00	38,303.90	3 %
2300 General Administration						
111 Administrative-Certified	3,133.33	3,133.33	37,600.00	37,600.00	34,466.67	8 %
250 Workers' Compensation	16.12	16.12	184.00	184.00	167.88	8 %
260 Health Insurance	20.60	20.60	0.00	0.00	-20.60	*** %
270 Life and Disability Insurance	1.58	1.58	40.00	40.00	38.42	3 %
330 Purchased Prof Educational Servi	1,330.00	1,330.00	10,000.00	10,000.00	8,670.00	13 %
340 Technical Services	0.00	0.00	750.00	750.00	750.00	0 %
350 Contract Payments-Technical Serv	2,577.10	2,577.10	7,500.00	7,500.00	4,922.90	34 %
452 Rental of Equip. & Vehicles	0.00	0.00	600.00	600.00	600.00	0 %
520 Insurance/Liability	12,746.25	12,746.25	12,747.00	12,747.00	0.75	99 %
531 Telephone	84.16	84.16	2,100.00	2,100.00	2,015.84	4 %
532 Postage	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %

Fund=101,201

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed

201 General Fund						
540 Advertising	0.00	0.00	500.00	500.00	500.00	0 %
550 Printing, Binding & Duplication	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
582 Travel Out-of-District	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
610 Supplies	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
630 Food	0.00	0.00	250.00	250.00	250.00	0 %
681 Computer Software	60.00	60.00	0.00	0.00	-60.00	*** %
810 Dues & Fees	2,265.20	2,265.20	7,000.00	7,000.00	4,734.80	32 %
Function Total:	22,234.34	22,234.34	86,271.00	86,271.00	64,036.66	25 %
2400 School Administration						
111 Administrative-Certified	4,533.34	4,533.34	54,400.00	54,400.00	49,866.66	8 %
115 Office/Clerical/Technology	822.70	822.70	22,193.00	22,193.00	21,370.30	3 %
121 Office/Administrative	0.00	0.00	250.00	250.00	250.00	0 %
250 Workers' Compensation	26.25	26.25	377.00	377.00	350.75	6 %
260 Health Insurance	1,648.84	1,648.84	31,720.00	31,720.00	30,071.16	5 %
270 Life and Disability Insurance	1.56	1.56	97.00	97.00	95.44	1 %
330 Purchased Prof Educational Servi	0.00	0.00	700.00	700.00	700.00	0 %
582 Travel Out-of-District	0.00	0.00	600.00	600.00	600.00	0 %
610 Supplies	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
630 Food	0.00	0.00	700.00	700.00	700.00	0 %
810 Dues & Fees	380.80	380.80	500.00	500.00	119.20	76 %
Function Total:	7,413.49	7,413.49	114,037.00	114,037.00	106,623.51	6 %
2500 Business Services						
115 Office/Clerical/Technology	1,666.67	1,666.67	20,000.00	20,000.00	18,333.33	8 %
250 Workers' Compensation	8.17	8.17	98.00	98.00	89.83	8 %
260 Health Insurance	286.56	286.56	3,480.00	3,480.00	3,193.44	8 %
270 Life and Disability Insurance	1.54	1.54	15.00	15.00	13.46	10 %
Function Total:	1,962.94	1,962.94	23,593.00	23,593.00	21,630.06	8 %
2600 Operations & Maintenance of Plant						
114 Custodial/Maintenance	1,652.00	1,652.00	21,476.00	21,476.00	19,824.00	7 %
119 Supervisory	584.00	584.00	7,592.00	7,592.00	7,008.00	7 %
120 Temporary Salaries	391.47	391.47	3,500.00	3,500.00	3,108.53	11 %
250 Workers' Compensation	162.66	162.66	2,016.00	2,016.00	1,853.34	8 %
270 Life and Disability Insurance	3.56	3.56	45.00	45.00	41.44	7 %
330 Purchased Prof Educational Servi	0.00	0.00	750.00	750.00	750.00	0 %
340 Technical Services	304.67	304.67	10,000.00	10,000.00	9,695.33	3 %
350 Contract Payments-Technical Serv	186.04	186.04	3,000.00	3,000.00	2,813.96	6 %
411 Gas - Heat	143.95	143.95	4,500.00	4,500.00	4,356.05	3 %
412 Electricity	0.00	0.00	15,000.00	15,000.00	15,000.00	0 %
421 Water/Sewer	0.00	0.00	3,200.00	3,200.00	3,200.00	0 %
431 Disposal Services	309.28	309.28	4,200.00	4,200.00	3,890.72	7 %
440 Repair & Maintenance Services	43.40	43.40	6,000.00	6,000.00	5,956.60	0 %
452 Rental of Equip. & Vehicles	63.75	63.75	1,200.00	1,200.00	1,136.25	5 %
531 Telephone	24.27	24.27	3,000.00	3,000.00	2,975.73	0 %
582 Travel Out-of-District	0.00	0.00	250.00	250.00	250.00	0 %
610 Supplies	552.79	552.79	18,000.00	18,000.00	17,447.21	3 %
624 Gasoline, Oil, Repairs	0.00	0.00	300.00	300.00	300.00	0 %

Fund=101, 201

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed

201 General Fund						
660 Minor Equipment - New	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
810 Dues & Fees	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
Function Total:	4,421.84	4,421.84	107,529.00	107,529.00	103,107.16	4 %
4200 Land Improvement Services						
715 Improvements	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
Function Total:	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
Program Total:	40,879.14	40,879.14	697,292.00	697,292.00	656,412.86	5 %
Program Group Total:	40,879.14	40,879.14	697,292.00	697,292.00	656,412.86	5 %
200 Special Programs						
280 Special Education - Instruction						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	33,717.00	33,717.00	33,717.00	0 %
117 Instructional Aides	0.00	0.00	30,231.00	30,231.00	30,231.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	300.00	300.00	300.00	0 %
250 Workers' Compensation	0.00	0.00	315.00	315.00	315.00	0 %
260 Health Insurance	0.00	0.00	5,250.00	5,250.00	5,250.00	0 %
270 Life and Disability Insurance	0.00	0.00	85.00	85.00	85.00	0 %
610 Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
Function Total:	0.00	0.00	70,898.00	70,898.00	70,898.00	0 %
Program Total:	0.00	0.00	70,898.00	70,898.00	70,898.00	0 %
Program Group Total:	0.00	0.00	70,898.00	70,898.00	70,898.00	0 %
300 Vocational Programs						
300 Vocational Programs						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	70,141.00	70,141.00	70,141.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	3,500.00	3,500.00	3,500.00	0 %
250 Workers' Compensation	0.00	0.00	361.00	361.00	361.00	0 %
270 Life and Disability Insurance	0.00	0.00	81.00	81.00	81.00	0 %
610 Supplies	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
640 Books	1,082.50	1,082.50	2,000.00	2,000.00	917.50	54 %
682 Major Media Software	2,815.00	2,815.00	4,000.00	4,000.00	1,185.00	70 %
Function Total:	3,897.50	3,897.50	84,083.00	84,083.00	80,185.50	4 %
Program Total:	3,897.50	3,897.50	84,083.00	84,083.00	80,185.50	4 %
Program Group Total:	3,897.50	3,897.50	84,083.00	84,083.00	80,185.50	4 %
700 Extracurricular Programs						
710 School Sponsored Extracurricular						
3400 School Sponsored Extracurriculars						
118 Bus Drivers	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
150 Extracurricular Stipends	0.00	0.00	22,170.00	22,170.00	22,170.00	0 %
250 Workers' Compensation	0.00	0.00	294.00	294.00	294.00	0 %
624 Gasoline, Oil, Repairs	0.00	0.00	3,500.00	3,500.00	3,500.00	0 %
810 Dues & Fees	0.00	0.00	500.00	500.00	500.00	0 %
Function Total:	0.00	0.00	29,464.00	29,464.00	29,464.00	0 %
Program Total:	0.00	0.00	29,464.00	29,464.00	29,464.00	0 %

Fund=101,201

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed

201 General Fund						
720 School Sponsored Athletics						
3500 School Sponsored Athletics						
118 Bus Drivers	0.00	0.00	5,500.00	5,500.00	5,500.00	0 %
150 Extracurricular Stipends	0.00	0.00	42,796.00	42,796.00	42,796.00	0 %
250 Workers' Compensation	0.00	0.00	550.00	550.00	550.00	0 %
610 Supplies	807.38	807.38	12,180.00	12,180.00	11,372.62	6 %
610-628 Supplies	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
UNI FORM ROTATION						
624 Gasoline, Oil, Repairs	0.00	0.00	4,200.00	4,200.00	4,200.00	0 %
810 Dues & Fees	3,415.00	3,415.00	5,000.00	5,000.00	1,585.00	68 %
Function Total:	4,222.38	4,222.38	75,226.00	75,226.00	71,003.62	5 %
Program Total:	4,222.38	4,222.38	75,226.00	75,226.00	71,003.62	5 %
Program Group Total:	4,222.38	4,222.38	104,690.00	104,690.00	100,467.62	4 %
900						
910 Food Services						
3100 Food Services						
116 Cooks	147.20	147.20	16,522.00	16,522.00	16,374.80	0 %
119 Supervisory	24.00	24.00	8,190.00	8,190.00	8,166.00	0 %
120 Temporary Salaries	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
250 Workers' Compensation	10.61	10.61	1,592.00	1,592.00	1,581.39	0 %
270 Life and Disability Insurance	0.69	0.69	25.00	25.00	24.31	2 %
630 Food	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
Function Total:	182.50	182.50	32,329.00	32,329.00	32,146.50	0 %
Program Total:	182.50	182.50	32,329.00	32,329.00	32,146.50	0 %
Program Group Total:	182.50	182.50	32,329.00	32,329.00	32,146.50	0 %
Org Total:	49,181.52	49,181.52	989,292.00	989,292.00	940,110.48	4 %
Fund Total:	49,194.57	49,194.57	989,292.00	989,292.00	940,097.43	4 %
Grand Total:	106,395.55	106,395.55	2,404,848.00	2,404,848.00	2,298,452.45	4 %

X10 TRANSPORTATION FUND

The Transportation Fund is used to pay for the costs of getting students from home to school and back. This can include the purchase of buses, building a bus barn, bus maintenance, bus driver salaries and benefits, hiring a private contractor to run the transportation program, and transportation reimbursement contracts. The State and County share in funding “on-schedule costs” that are based on bus routes and mileage contracts with parents. Additional funding is provided through fund balance re-appropriated, non-levy revenues and a district transportation fund levy.

Purpose: This fund can be used to support the costs of transporting students between home and school, including:

- costs of yellow school bus purchase, repair, maintenance and operations;
- safety activities related to bus driver training, crosswalk attendants, etc.;
- bus storage facilities and maintenance;
- payments to parents for individual transportation contracts; and
- bus service contracts

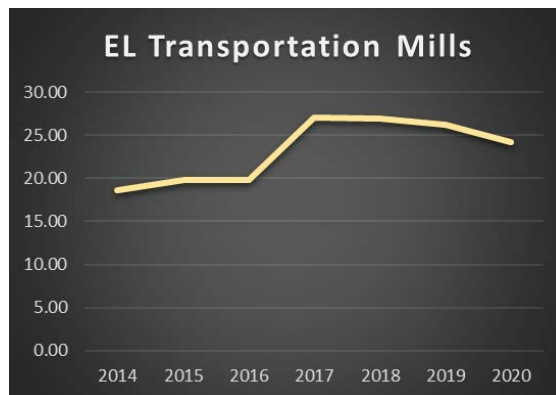
Costs of field trips, travel costs related to extracurricular activities and athletics, and staff travel costs are NOT ALLOWABLE costs of the fund.

Reimbursements are based on eligible transportee (a student who resides at least 3 miles from the nearest school), bus route miles and rated capacity of the bus, non-bus miles, and individual transportation contracts.

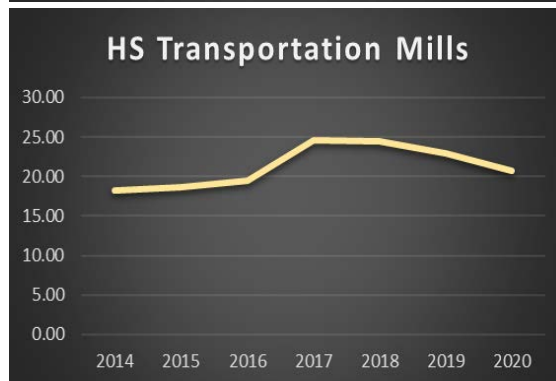
Voting Requirements: The transportation fund tax levy is permissive. Consequently, it is not subject to voter approval.

Reserve Limit: 20% of ensuing year’s budget. Re-appropriated amounts are applied first to reduce the local tax levy, then County reimbursement, then State reimbursement.

Year	110 Mills
2014	18.62
2015	19.78
2016	19.81
2017	27.08
2018	26.89
2019	26.20
2020	24.13

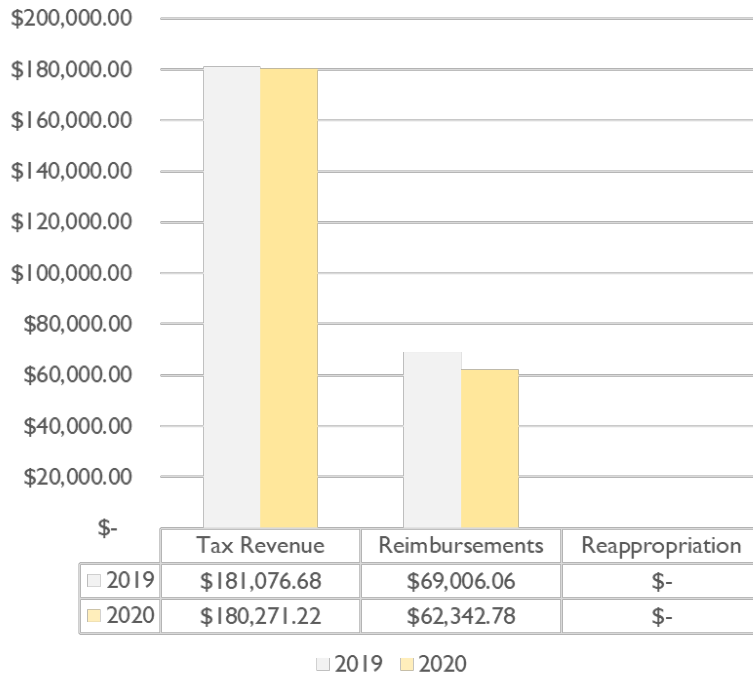


Year	210 Mills
2014	18.23
2015	18.67
2016	19.48
2017	24.60
2018	24.39
2019	22.90
2020	20.70



X10 TRANSPORTATION FUND REVENUES

Elementary



Analysis:

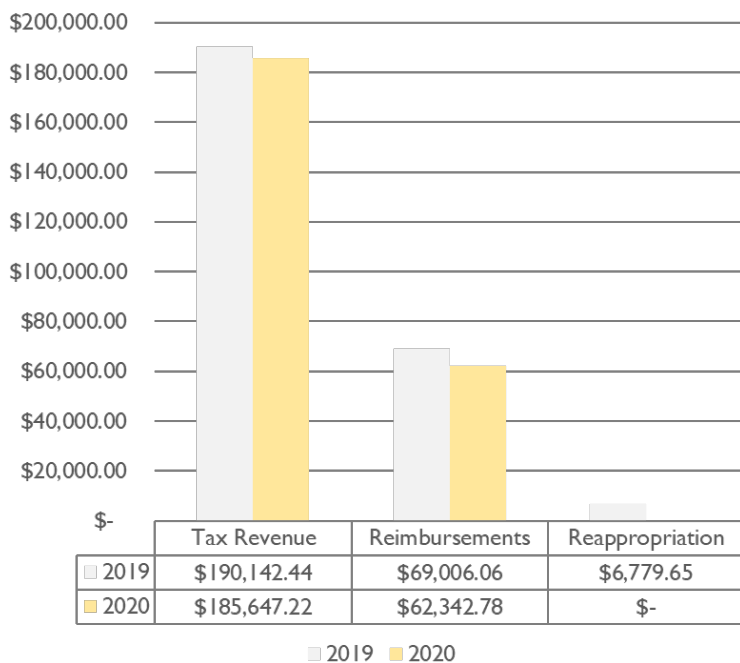
In FY2020, the Finance Committee decided to reduce the amount of each Transportation Budget, considering percentage of budget unexpended at the close of FY2019. The Elementary budget was reduced by 1 mill and the High School budget was reduced by 2 mills.

School Year 2020 will not see any changes to the bus routes from 2019. The only significant change seen in the State and County portion of funding to the Transportation fund through on-schedule reimbursements is due to the change to a 4 day school week. As stated previously, the reimbursements from the State and County are calculated using bus capacity, route miles and total days transported.

The reduction in budget will reduce the tax payer obligation, as shown in the chart.

EL TAXPAYER IMPACT	
	\$100K home - ↓ \$0.15
	\$200K home - ↓ \$0.29

High School



HS TAXPAYER IMPACT	
	\$100K home - ↓ \$0.68
	\$200K home - ↓ \$1.35





Budget Report

FY 2020

07 Cascade

Submit ID:

0101 Cascade Elem

10 Transportation Fund

Adopted Budget	0001	242,614.00
Budget Uses		
Expenditure Budget	0002	242,614.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	56,675.25
Contingency	0006	5,667.53
Over-Schedule	0011	180,271.22
Fund Balance for Budget	TFS48	9,763.10
Operating Reserve	0961	9,763.10
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Trans Reimb	2220	31,171.39
State On-Schedule Trans Reimb	3210	31,171.39
District Tax Levy	1110	180,271.22
District Mills	999	24.13
Total Estimated Revenues to Fund Adopted Budget	0004	242,614.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2020

07 Cascade

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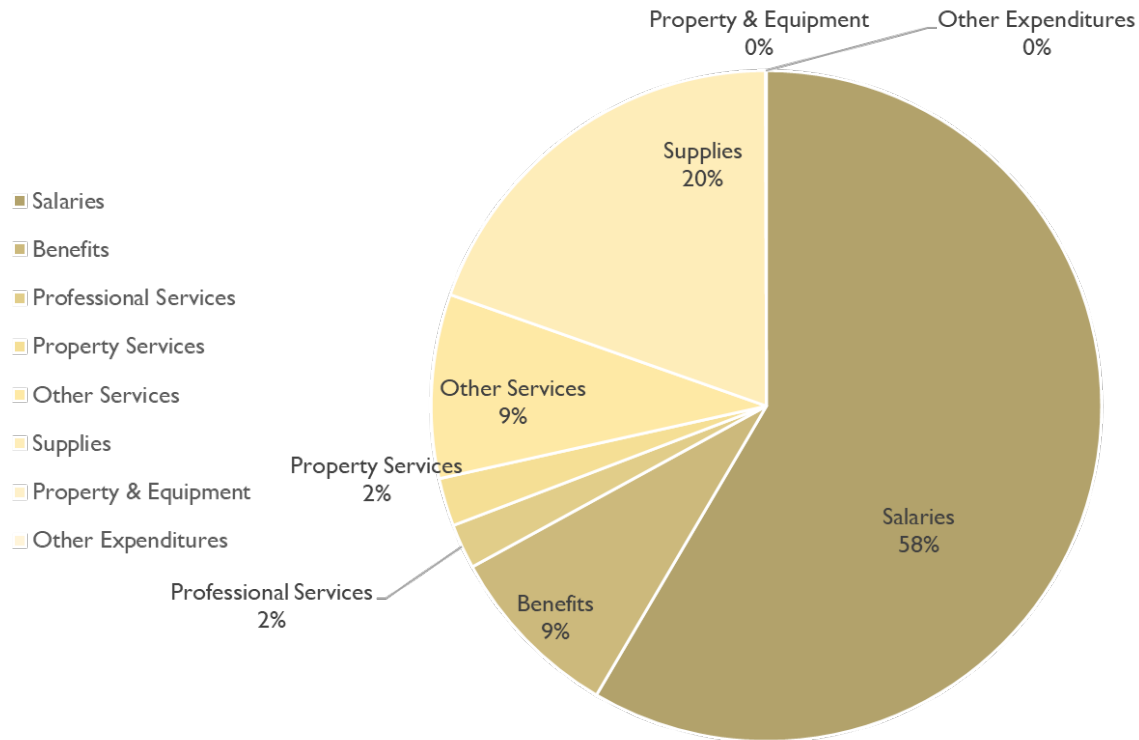
Submit ID:

10 Transportation Fund

Adopted Budget	0001	247,990.00
Budget Uses		
Expenditure Budget	0002	247,990.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	56,675.25
Contingency	0006	5,667.53
Over-Schedule	0011	185,647.22
Fund Balance for Budget	TFS48	17,386.84
Operating Reserve	0961	17,386.84
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Trans Reimb	2220	31,171.39
State On-Schedule Trans Reimb	3210	31,171.39
District Tax Levy	1110	185,647.22
District Mills	999	20.70
Total Estimated Revenues to Fund Adopted Budget	0004	247,990.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

X10 TRANSPORTATION FUND EXPENDITURES

This chart shows the actual combined Elementary and High School Transportation Fund expenditures for fiscal year 2019. The majority of the Transportation Fund is used to finance the salaries of District employees affiliated with the Transportation program.



At fiscal year end, the Elementary Transportation Fund had expended \$207,587 of its \$250,082 overall budget, leaving \$42,495 remaining. The High School Transportation Fund had expended \$209,068 of its \$265,928 overall budget, leaving \$56,860 remaining. Unlike the General Fund, the Transportation cash balance ended the year less than the total amount of budget authority in the Elementary district. This is due to protested and uncollected taxes. Regardless, the District was still able to transfer \$23,500 from the Elementary and \$56,000 from the High School funds to the Interlocal Agreement Fund. These funds are earmarked for the purchase of a skid steer for the District in FY2020. The remaining funds will be used to fund the Operating Reserves for the Fiscal Year 2020 Budget.

Fiscal Year 2020's line item budget mirrors the actual expenditures in FY2019, with inflationary contingencies calculated in.



Trustees' Financial Summary

FY2018-19

Submit ID:

07 Cascade County

0101 Cascade Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2018 Value	2019 Value
1111	District Levy - Real Property	181,848.59	178,025.74
1112	District Levy - Personal Property	3,166.63	1,651.11
1190	Penalties and Interest on Taxes	477.60	404.04
1510	Interest Earnings	131.57	0.00
1900	Other Revenue from Local Sources	0.00	135.25
2220	County On-Schedule Trans Reimb	32,037.43	32,461.84
3210	State On-Schedule Trans Reimb	27,641.16	28,171.64
3444	State School Block Grant	2,692.76	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		247,995.74	240,849.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2018 Value	2019 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
	1XX		Personal Services - Salaries	24,172.45	12,447.83
	2XX		Personal Services - Employee Benefits	111.90	47.65
	3XX		Purchased Professional and Technical Services	940.56	652.50
	5XX		Other Purchased Services	835.11	12,280.00
	6XX		Supplies and Materials	123.22	84.00
24XX Support Services - School Administration					
	1XX		Personal Services - Salaries	10,249.75	12,902.87
	2XX		Personal Services - Employee Benefits	1,402.92	10,722.75
25XX Support Services - Business					
	1XX		Personal Services - Salaries	6,427.19	4,716.36
	2XX		Personal Services - Employee Benefits	34.16	95.84
	6XX		Supplies and Materials	0.00	2,500.00
26XX Operation and Maintenance of Plant Services					
	1XX		Personal Services - Salaries	5,134.32	3,839.38
	2XX		Personal Services - Employee Benefits	235.89	192.02
	3XX		Purchased Professional and Technical Services	272.03	0.00
27XX Student Transportation Services					
	1XX		Personal Services - Salaries	63,228.39	65,870.40
	2XX		Personal Services - Employee Benefits	5,250.59	5,803.75
	3XX		Purchased Professional and Technical Services	6,800.25	3,000.00
	4XX		Purchased Property Services	25,361.94	38,629.60
	5XX		Other Purchased Services	14,528.53	3,214.43
	6XX		Supplies and Materials	35,042.32	30,260.11
	810		Dues and Fees	2,955.25	7.64



Trustees' Financial Summary

FY2018-19

Submit ID:

07 Cascade County

0101 Cascade Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10		
PRC	Program	Function	Object		2018 Value	2019 Value	
	280 Special Education - Local and State						
	21XX Support Services - Students						
			1XX Personal Services - Salaries		0.00	300.00	
			2XX Personal Services - Employee Benefits		0.00	19.39	
	999 Undistributed						
	62XX Resources Transferred to Other School Districts or Cooperatives						
			920 Resources Transferred to Other School Districts or Cooperatives		51,837.41	23,500.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>254,944.18</u>	<u>231,086.52</u>	

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance						2,920.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						240,849.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						231,086.52 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	2,920.35 (4b)	-2,920.35	
						-2,920.35 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,763.10 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2018 Value	2019 Value
1111	District Levy - Real Property	197,880.98	187,382.68
1112	District Levy - Personal Property	3,393.06	1,889.80
1190	Penalties and Interest on Taxes	551.54	426.33
1510	Interest Earnings	791.27	0.00
2220	County On-Schedule Trans Reimb	31,710.18	31,770.70
3210	State On-Schedule Trans Reimb	27,411.90	27,612.96
3444	State School Block Grant	7,617.29	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		269,356.22	249,082.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2018 Value	2019 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
	1XX		Personal Services - Salaries	18,348.56	12,446.74
	2XX		Personal Services - Employee Benefits	82.11	47.64
	3XX		Purchased Professional and Technical Services	1,170.57	325.00
	5XX		Other Purchased Services	828.76	12,318.96
	6XX		Supplies and Materials	230.91	49.25
24XX Support Services - School Administration					
	1XX		Personal Services - Salaries	10,771.90	13,094.42
	2XX		Personal Services - Employee Benefits	2,227.11	6,310.36
25XX Support Services - Business					
	1XX		Personal Services - Salaries	6,427.20	4,716.36
	2XX		Personal Services - Employee Benefits	34.16	95.84
	6XX		Supplies and Materials	0.00	2,500.00
26XX Operation and Maintenance of Plant Services					
	1XX		Personal Services - Salaries	5,133.78	3,839.12
	2XX		Personal Services - Employee Benefits	235.87	192.02
	3XX		Purchased Professional and Technical Services	272.04	0.00
27XX Student Transportation Services					
	1XX		Personal Services - Salaries	63,226.98	65,769.95
	2XX		Personal Services - Employee Benefits	5,250.70	5,786.26
	3XX		Purchased Professional and Technical Services	6,625.77	3,431.72
	4XX		Purchased Property Services	30,628.98	43,980.50
	5XX		Other Purchased Services	15,075.88	2,507.18
	6XX		Supplies and Materials	0.00	31,543.94
	7XX		Property and Equipment Acquisition	34,086.51	0.00
	810		Dues and Fees	2,955.25	112.83



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2018 Value	2019 Value
	999 Undistributed					
	61XX Operating Transfers to Other Funds					
			910 Operating Transfers to Other Funds		0.00	56,000.00
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives		75,043.96	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>278,657.00</u>	<u>265,068.09</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance						33,372.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						249,082.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						265,068.09 (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)						17,386.84 (5)

X11 BUS DEPRECIATION FUND

The Bus Depreciation Reserve Fund is used to finance the replacement of buses and transportation communication tools owned by the District. This fund may only be used to **purchase** route (yellow) buses or **replace** route and activity buses. It may not be used to buy new MCIs (activity buses) in addition to existing MCIs in the fleet.

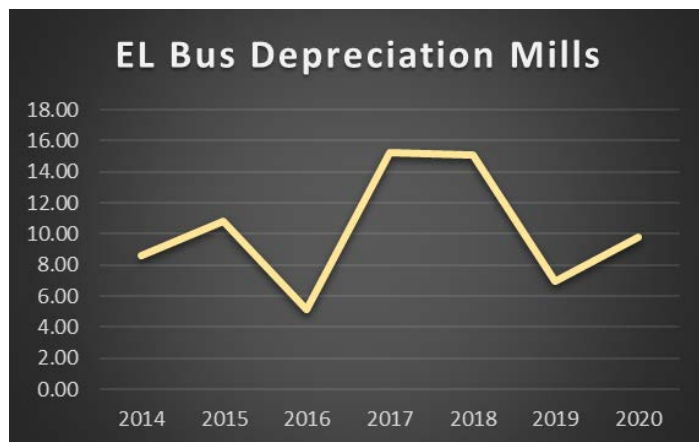
As of July 1, 2017, schools are allowed to purchase a Type E vehicle as defined by 20-10-101, MCA. The vehicle is required to be "5 Star" rated. Drivers are required to complete the 15 hours of annual training, obtain a Montana Drivers' License with an "S" Endorsement, and pass a physical and background check.

Purpose: A district that owns buses, including Type E buses, used for transportation of students to and from school may establish a Bus Depreciation Reserve Fund. This fund is to be used for the conversion, remodeling, or rebuilding of a bus or for the replacement of a bus or communication systems and safety devices installed on the bus, including but not limited to global positioning systems, cameras, and two-way radios. The trustees of a district may also use the Bus Depreciation Reserve Fund to purchase an additional bus for purposes of transportation, as defined in **20-10-101**.

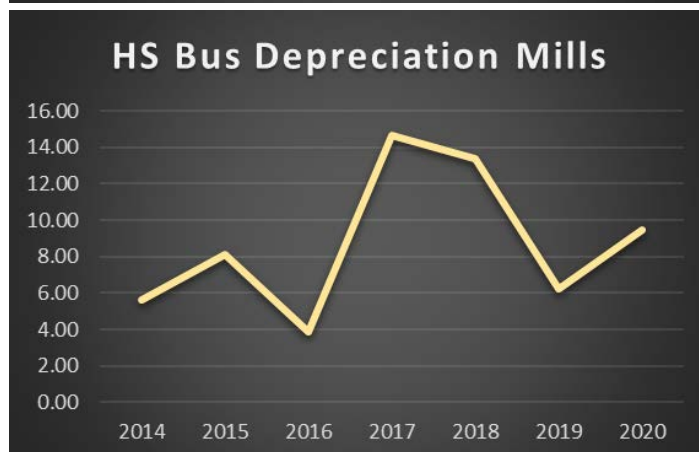
The Bus Depreciation Reserve fund allows the trustees to include an amount each year that does not exceed 20% of the original cost of a bus, including at Type E vehicle, or communication systems and safety devices installed on the bus. The amount budgeted may not, over time, exceed 150% of the original cost of a bus or communication systems and safety devices in-stalled on the bus. Any expenditure of Bus Depreciation Reserve Fund money must be within the limitations of the district's final Bus Depreciation Reserve Fund budget.

Voting Requirements: Tax levies are permissive. No voter approval is required for this fund.

Year	111 Mills
2014	8.63
2015	10.80
2016	5.11
2017	15.25
2018	15.12
2019	6.92
2020	9.79

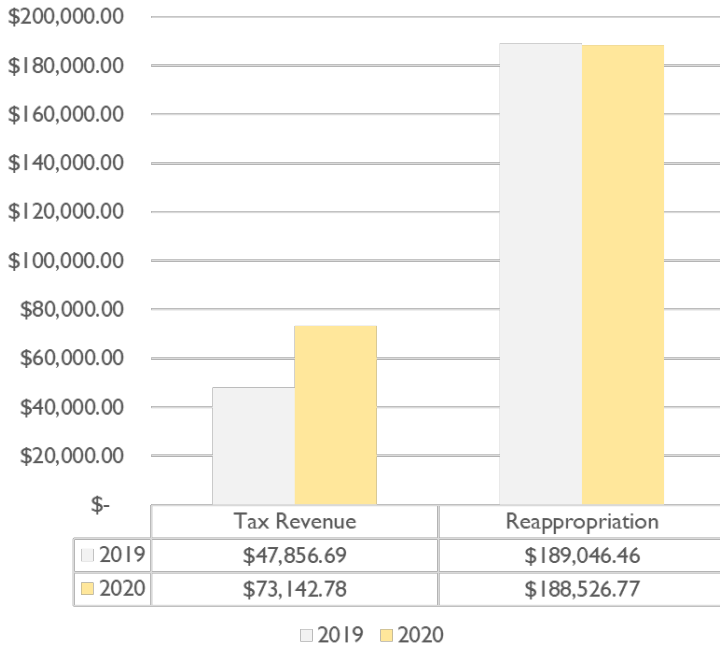


Year	111 Mills
2014	5.62
2015	8.12
2016	3.90
2017	14.64
2018	13.40
2019	6.26
2020	9.49



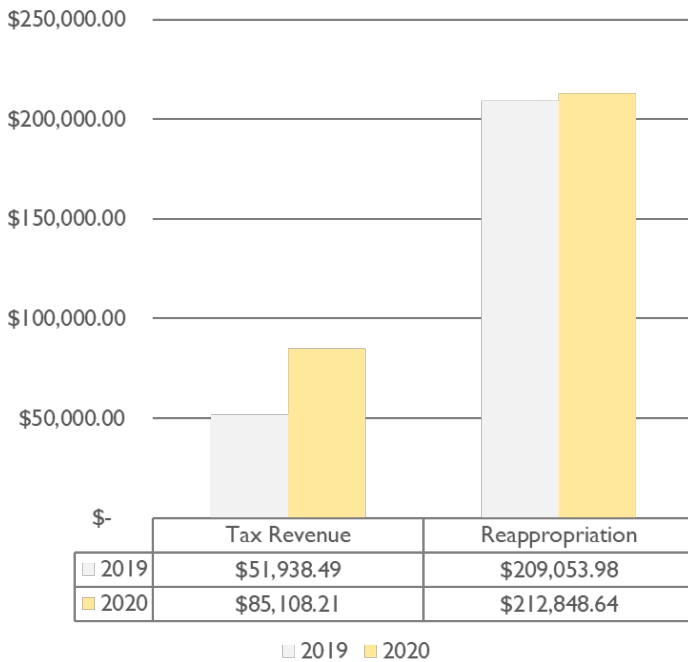
X11 BUS DEPRECIATION REVENUES

Elementary



EL TAXPAYER IMPACT	\$100K home - ↑\$4.57
	\$200K home - ↑\$9.14

High School

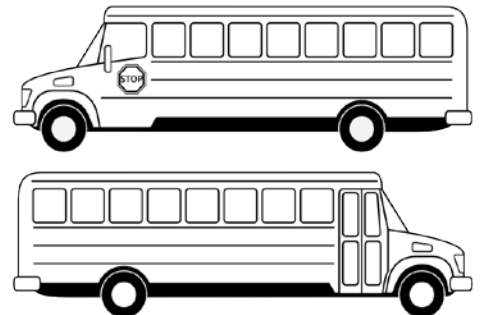


HS TAXPAYER IMPACT	\$100K home - ↑\$4.99
	\$200K home - ↑\$9.99

Analysis:

In FY2019, the Depreciation fund was decreased quite significantly in order to get all of the buses being depreciated on a timed schedule. Previously, the buses were not being depreciated in any sort of calculated manner, resulting in years where many buses would reach their full depreciable value at once, or none at all. Now that the buses are on a schedule, this fund should not see any significant changes, either increased or decreased, in the ensuing years. Although, this fund is perhaps the easiest and safest place to lower tax levies for some tax relief. It is important that this fund always have enough fund balance to purchase at least one new bus if something should happen.

In the near future, the MCI will need to be replaced, costing upwards of \$400,000. Since the District would replace the current MCI, the Bus Depreciation Fund can be used to finance the replacement. Budgeting and levying money for that replacement is a top priority for this fund in the next few years.





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11 Bus Depreciation Fund

Adopted Budget	0001	261,669.55
Budget Uses		
Expenditure Budget	0002	261,669.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	188,526.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	188,526.77
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	73,142.78
District Mills	999	9.79
Total Estimated Revenues to Fund Adopted Budget	0004	261,669.55

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Bluebird Vision 2-51422B	2019	49,680.00	0.00	9,936.00	4,968.00
2002 Thomas 2-70788A - SPARE	2018	4,224.00	844.80	844.80	844.80
2015 Chevy Express 299584A	2018	20,538.88	2,053.89	4,107.78	4,107.78
2018 Bluebird Vision 2-21789B	2017	66,175.00	16,543.75	13,235.00	9,926.25
2015 Bluebird 2-97028A	2015	28,375.00	14,687.50	5,675.00	3,972.50
2008 Bluebird Vision 2-70788A	2014	20,000.00	13,400.00	4,000.00	3,600.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	58,854.00	18,340.00	10,087.00
2013 Bluebird Vision 2-4076	2013	47,600.00	26,300.00	9,520.00	7,616.00
2010 Thomas 2-2550	2010	45,617.50	36,466.25	9,123.50	6,386.45
2006 Ford MicroBird 2-2427	2008	30,100.00	29,962.00	6,020.00	4,816.00
2006 Ford MicroBird 2-2428	2008	30,100.00	34,169.60	6,020.00	5,418.00
2000 MCI 2-2331	2006	76,000.00	79,910.00	15,200.00	11,400.00
Total					73,142.78



Budget Report

FY 2020

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11 Bus Depreciation Fund

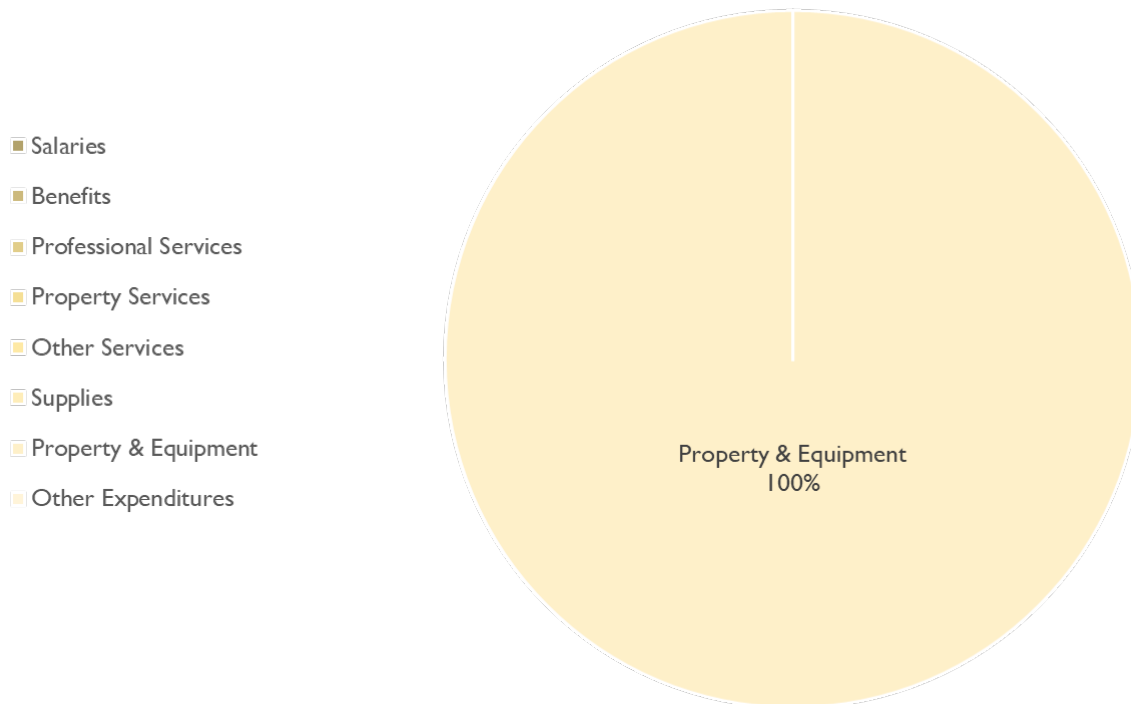
Adopted Budget	0001	297,956.85
Budget Uses		
Expenditure Budget	0002	297,956.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	212,848.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	212,848.64
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	85,108.21
District Mills	999	9.49
Total Estimated Revenues to Fund Adopted Budget	0004	297,956.85

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Bluebird Vision 2-51422B	2019	49,680.00	0.00	9,936.00	4,943.00
2002 Thomas 2-70788A - SPARE	2018	4,224.00	844.80	844.80	844.80
2018 Bluebird 2-21789B	2018	66,175.00	19,852.50	13,235.00	9,264.50
2018 Chevy Express 299584A	2018	20,538.88	1,026.94	4,107.78	4,107.78
2015 Bluebird 2-97038A	2015	28,375.00	14,687.50	5,675.00	3,972.50
2008 Bluebird Vision 2-70788A	2014	20,000.00	13,400.00	4,000.00	4,000.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	57,354.00	18,340.00	12,838.00
2013 Bluebird Vision 2-4076	2013	47,600.00	24,300.00	9,520.00	9,520.00
2010 Thomas 2-2550	2010	45,617.50	33,782.75	9,123.50	6,842.63
2006 Ford MicroBird 2-2427	2008	30,100.00	30,732.00	6,020.00	4,515.00
2006 Ford MicroBirds 2-2428	2008	30,100.00	29,412.00	6,020.00	6,020.00
2000 MCI 2-2331	2006	114,000.00	134,015.47	22,800.00	18,240.00
Total					85,108.21

X11 BUS DEPRECIATION EXPENDITURES

This chart shows the actual combined Elementary and High School Bus Depreciation Fund expenditures for fiscal year 2019. The entirety of this fund is used to finance the purchase of new or replacement buses.



At fiscal year end, both Elementary and High School Bus Depreciation funds had expended \$49,430 of their total budget. This expenditure was for a new yellow bus, a 2020 Bluebird Vision and the total cost of \$98,860 was shared between the Districts. The ending balance of the Bus Depreciation Fund in the Elementary was \$188,527 and \$212,849 in the High School. The remaining unreserved fund balance is being reappropriated to the FY2020 budget, adding to the fund balance along with the district tax levy.



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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: Fund Code 11

PRC	Revenue	2018 Value	2019 Value
	1110 District Tax Levy	102,237.79	0.00
	1111 District Levy - Real Property	1,761.38	48,148.86
	1112 District Levy - Personal Property	0.00	591.29
	1190 Penalties and Interest on Taxes	259.46	170.16
	1510 Interest Earnings	1,849.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		106,108.10	48,910.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	49,430.00
950	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	14,732.27	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				14,732.27	49,430.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					189,046.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					48,910.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					49,430.00	(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)					188,526.77	(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: Fund Code 11

PRC	Revenue	2018 Value	2019 Value
	1111 District Levy - Real Property	108,837.57	52,365.64
	1112 District Levy - Personal Property	1,858.40	677.95
	1190 Penalties and Interest on Taxes	0.00	181.07
	1510 Interest Earnings	2,053.48	0.00
	1910 Rentals	292.04	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		113,041.49	53,224.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	49,430.00
950	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	14,732.28	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				14,732.28	49,430.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					209,053.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					53,224.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					49,430.00	(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)					212,848.64	(5)

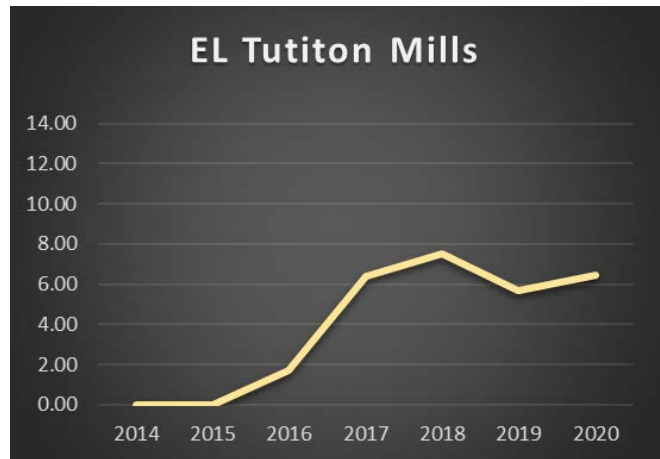
X13 TUITION FUND

Historically, the Tuition Fund is used in limited cases to pay tuition for a student who attends school outside their district of residence. Usually, the District pays tuition only for students the trustees have placed in another district or where geographic conditions make it impractical for the student to attend in the student’s own district. Effective July 1, 2013 a district may include in its tuition levy an amount necessary to pay for the full costs of providing FAPE (free and appropriate Public Education) to any child with a disability who lives in the district, and the amount of the levy imposed is limited to the actual cost of service under each child’s IEP, less applicable state and federal special education funding. Cascade School District’s use of the Tuition Fund is primarily to finance the personnel and resources to student with special needs.

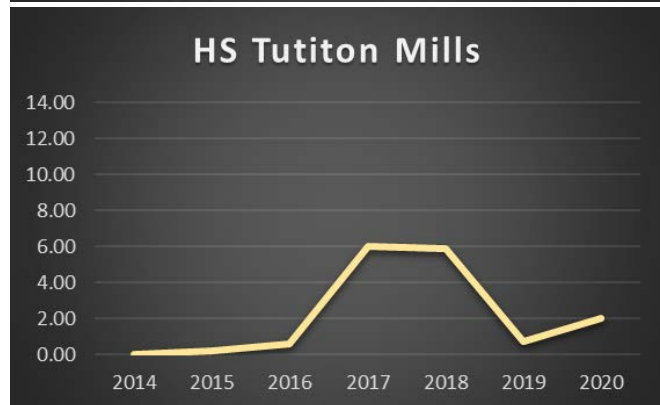
The Montana Office of Public Instruction site has an In-District Special Education Permissive Levy Tuition Calculator Spreadsheet for school districts to use to help determine the potential tuition amount which may be levied. Under 41-5-1807 MCA, Tuition is for students detained in youth detention centers for more than nine consecutive days, the county where the detention center is located may charge the student’s district of residence \$20/day.

2016 was the first year that Cascade School District really implemented the permissive levy in the Tuition Funds. It has made a big impact on savings in the General Funds for special education expenses.

Year	113 Mills
2014	0.00
2015	0.00
2016	1.69
2017	6.42
2018	7.55
2019	5.70
2020	6.45

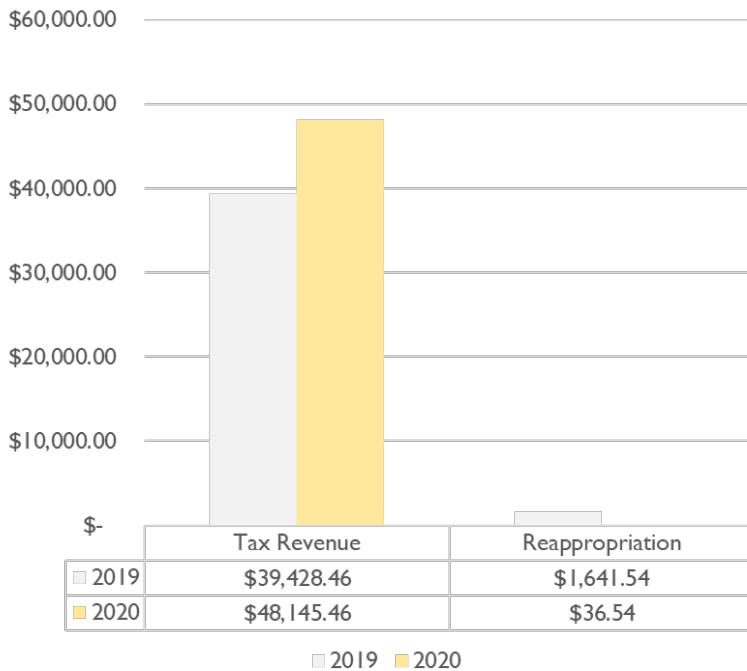


Year	213 Mills
2014	0.00
2015	0.19
2016	0.58
2017	6.03
2018	5.91
2019	0.71
2020	2.03



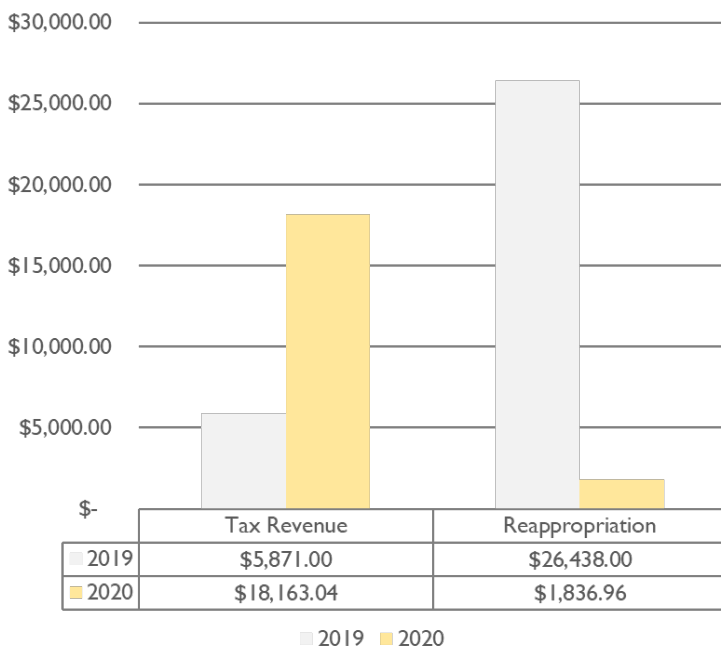
X13 TUITION FUND REVENUES

Elementary



EL TAXPAYER IMPACT	\$100K home - \uparrow \$1.17
	\$200K home - \uparrow \$1.58

High School



HS TAXPAYER IMPACT	\$100K home - \uparrow \$1.93
	\$200K home - \uparrow \$2.60

Analysis:

In FY2019, the tax levies were reduced significantly due to the amount of funds remaining at the end of FY2018. Special Education costs were not as high as anticipated in FY18, which accounts for the large unreserved fund balance. The funds were reappropriated in FY2019, which reduced the tax levy requirement considerably, although the budget amounts were not that different. There was not the same large remaining fund balance at the end of FY2019, which means the budget was appropriately funded. Consequently, this also means there is not the same amount of money to reappropriate to FY2020's budget, so the tax levy requirement is higher, even though the budget is less than last years. This fund is always an estimate, as the District can never fully anticipate the needs of the students that may move into the school District with higher needs.





Budget Report

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13 Tuition Fund

Adopted Budget	0001	48,182.00
Budget Uses		
Expenditure Budget	0002	48,182.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36.54
Unreserved Fund Balance Reappropriated	0970	36.54
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	48,145.46
District Mills	999	6.45
Total Estimated Revenues to Fund Adopted Budget	0004	48,182.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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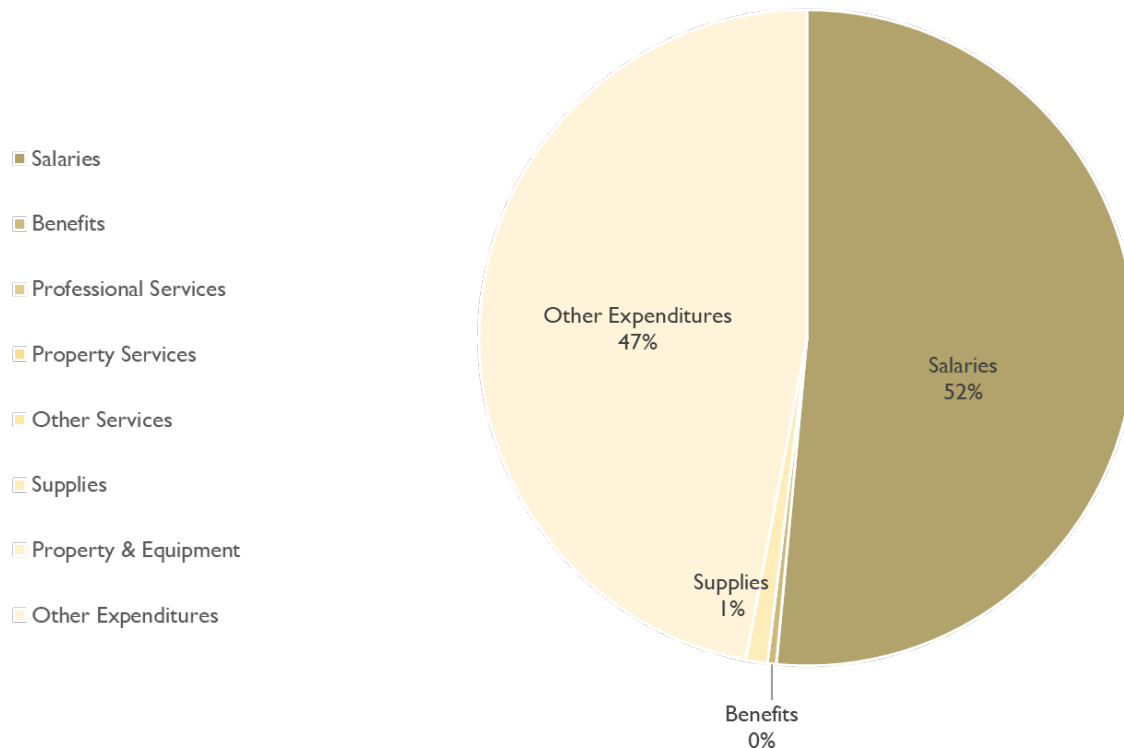
0102 Cascade H S

13 Tuition Fund

Adopted Budget	0001	20,000.00
Budget Uses		
Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,836.96
Unreserved Fund Balance Reappropriated	0970	1,836.96
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,163.04
District Mills	999	2.03
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

X13 TUITION FUND EXPENDITURES

This chart shows the actual combined Elementary and High School Tuition Fund expenditures for fiscal year 2019. The two largest expenditures from this fund are for salaries for District employees who work directly with students who have IEPs with one on one aids and for the District's Special Education Coop dues.



At fiscal year end, the Elementary Tuition fund had expended \$41,061 of its \$41,070 budget. The High School Tuition Fund had expended \$31,527 of its \$32,309 budget. The remaining funds from these budgets were used to fund the FY2020 budget as unreserved fund balance reappropriated.



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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:			Fund Code 13	
PRC	Revenue		2018 Value	2019 Value
	1111 District Levy - Real Property		50,965.85	38,969.57
	1112 District Levy - Personal Property		828.98	386.82
	1190 Penalties and Interest on Taxes		111.77	99.91
	1900 Other Revenue from Local Sources		62.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			51,968.69	39,456.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object		2018 Value	2019 Value
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries		24,323.95	17,321.76
		2XX	Personal Services - Employee Benefits		91.97	212.71
		3XX	Purchased Professional and Technical Services		0.00	275.00
		6XX	Supplies and Materials		2,186.61	369.06
	999 Undistributed					
		62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives		23,724.62	22,882.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					50,327.15	41,061.30

Schedule Of Changes Worksheet					Fund Code 13	
Beginning Fund Balance					1,641.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39,456.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					41,061.30	(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)					36.54	(5)



Trustees' Financial Summary

FY2018-19

Submit ID:

07 Cascade County

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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: Fund Code 13

PRC	Revenue	2018 Value	2019 Value
1111	District Levy - Real Property	47,930.15	6,684.06
1112	District Levy - Personal Property	787.50	180.84
1190	Penalties and Interest on Taxes	115.58	61.19
1900	Other Revenue from Local Sources	5,521.04	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		54,354.27	6,926.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2018 Value	2019 Value
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	14,419.69	20,054.10
			2XX Personal Services - Employee Benefits	74.99	107.65
			3XX Purchased Professional and Technical Services	0.00	275.00
			6XX Supplies and Materials	860.86	404.01
999 Undistributed					
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	12,428.60	10,686.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				27,784.14	31,527.13

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	26,438.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,926.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,527.13	(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)	1,836.96	(5)

X14 RETIREMENT FUND

The Retirement Fund is used to pay the school district’s share of specific employer contributions, including social security and Medicare taxes, Teacher’s Retirement System (TRS) and Public Employees Retirement System (PERS) contributions, and state unemployment insurance. It is funded by the countywide retirement levy. Senate Bill 424, enacted by the 2003 Montana Legislature and signed into law by the Governor, requires school districts to use federal funds for employer contributions to the retirement, federal social security and unemployment insurance systems for all employees whose salaries are paid from a federal funding source, excluding Impact Aid and school foods.

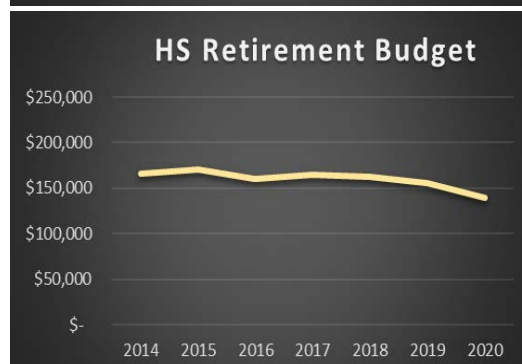
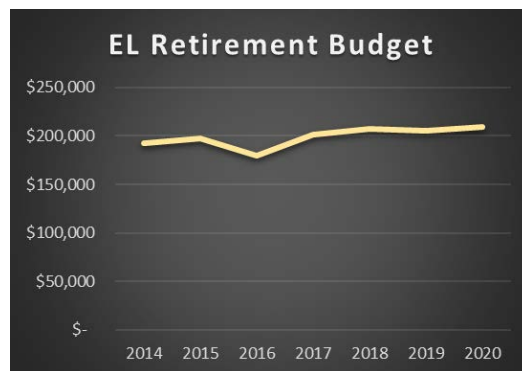
Purpose: This fund is used to pay the employer contributions to the Teachers’ Retirement System, Public Employees’ Retirement System, unemployment insurance, social security and Medicare. The fund CANNOT be used to pay: 1) retirement incentives; 2) any portion of a retirement fund contribution on behalf of an employee (i.e., only the employer’s contributions can be paid from the fund; or 3) any amount paid to an employee directly (i.e., only payments to TRS, PERS, FICA, and unemployment insurance carriers are allowable). (MCA 20-9-501)

Funding: District non-levy revenue and fund balance re-appropriated reduces the county retirement distribution requirement. The county retirement distribution is funded by countywide levy, county oil and gas taxes, county coal gross proceeds taxes, county school retirement fund block grant (20-0-631, MCA), and Guaranteed Tax Base Aid if the county retirement mill value per ANB is less than the statewide mill value per ANB. This describes GFPS.

Reserves: An operating reserve of up to 20% of the ensuing year’s budget is permitted. This percentage was reduced from 35% during the 2013 legislation session. Shortfalls in the retirement fund can present significant problems to both the District and County.

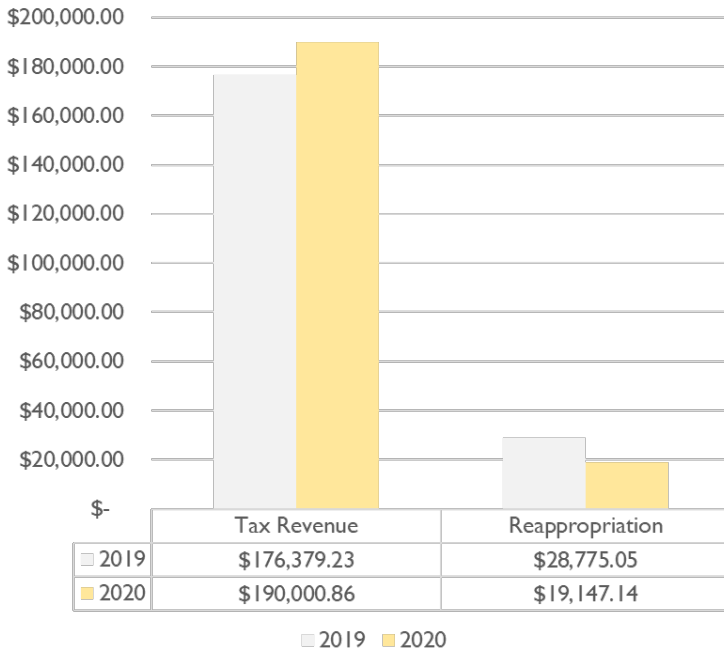
Year	114 Budget
2014	\$ 193,000
2015	\$ 198,000
2016	\$ 180,000
2017	\$ 201,902
2018	\$ 207,831
2019	\$ 205,154
2020	\$ 209,148

Year	214 Budget
2014	\$ 166,000
2015	\$ 171,000
2016	\$ 160,000
2017	\$ 164,800
2018	\$ 162,723
2019	\$ 155,548
2020	\$ 139,377



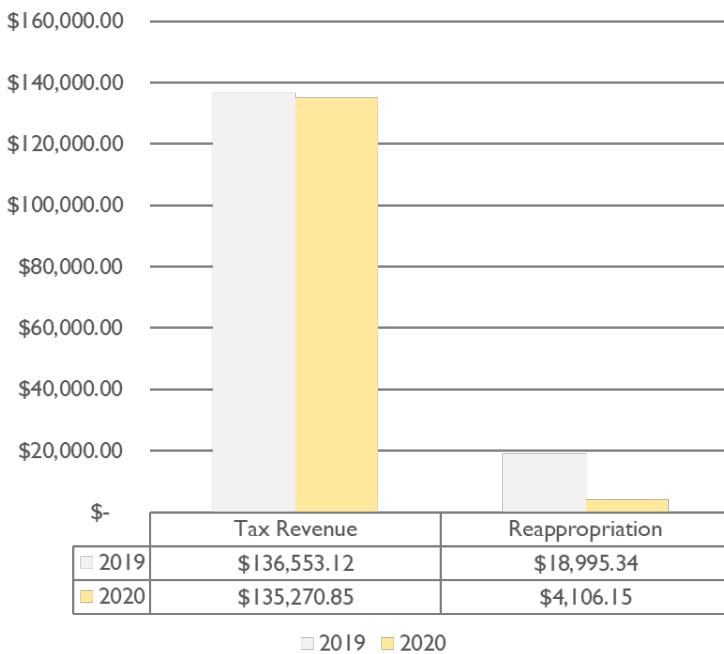
X14 RETIREMENT REVENUES

Elementary



EL TAXPAYER IMPACT	\$100K home - NA \$200K home - NA
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High School



HS TAXPAYER IMPACT	\$100K home - NA \$200K home - NA
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Analysis:

The Retirement Funds will not see a drastic change in revenue from FY2019 to FY2020. The Elementary Fund will increase slightly due to yearly salary increases. The High School has salary increases as well, but after a reduction in force of 2.71 FTE (full time equivalent) for the 2020 School Year, the overall budget for the High School Retirement Fund will actually decrease.





Budget Report

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14 Retirement Fund

Adopted Budget	0001	209,148.00
Budget Uses		
Expenditure Budget	0002	209,148.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,976.74
Operating Reserve	0961	41,829.60
Unreserved Fund Balance Reappropriated	0970	19,147.14
Estimated Funding Sources		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	190,000.86
Total Estimated Revenues to Fund Adopted Budget	0004	209,148.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2020

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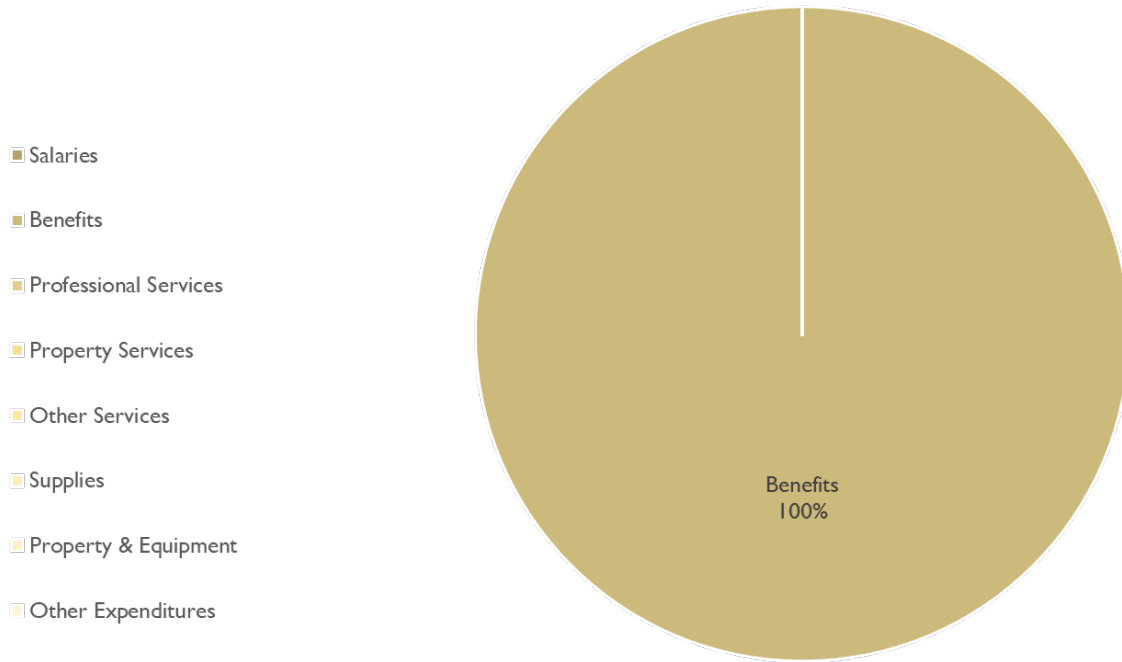
Submit ID:

14 Retirement Fund

Adopted Budget	0001	139,377.00
Budget Uses		
Expenditure Budget	0002	139,377.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,981.55
Operating Reserve	0961	27,875.40
Unreserved Fund Balance Reappropriated	0970	4,106.15
Estimated Funding Sources		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	135,270.85
Total Estimated Revenues to Fund Adopted Budget	0004	139,377.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

X14 RETIREMENT EXPENDITURES

This chart shows the actual combined Elementary and High School Retirement Fund expenditures for fiscal year 2019. The only expenditures allowed in the Retirement Fund are for employer share of District employee benefits.



At fiscal year end, the Elementary Retirement Fund had expended \$183,714 of its \$205,154 overall budget. The High School Retirement Fund had expended \$149,954 of its \$155,548 overall budget. The remaining \$27,034 between the two funds will be used as unreserved fund balance reappropriated to reduce the county tax levy.



Trustees' Financial Summary

FY2018-19

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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: Fund Code 14

PRC	Revenue	2018 Value	2019 Value
	1510 Interest Earnings	1,169.01	0.00
	2240 County Retirement Distribution	180,667.80	174,884.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		181,836.81	174,884.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	84,156.99	88,671.25
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	4,827.45	4,883.25
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	5,688.16	5,736.80
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	12,460.09	9,169.69
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	11,623.10	15,126.26
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	8,523.70	4,791.88
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	7,657.91	8,981.62
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	9,600.58	10,051.47
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	11,969.13	16,407.04
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,989.63	8,498.51
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	899.63	1,182.13
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,662.67	1,896.15
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	7,707.45	8,317.64



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	173,766.49	183,713.69
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance		69,805.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		174,884.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		183,713.69 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		60,976.74 (5)



Trustees' Financial Summary

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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: Fund Code 14

PRC	Revenue	2018 Value	2019 Value
	1510 Interest Earnings	1,066.73	0.00
	2240 County Retirement Distribution	132,581.12	131,830.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		133,647.85	131,830.78

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	53,305.56	51,325.73
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	4,827.57	4,883.28
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	3,062.90	3,089.06
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	12,013.87	11,126.64
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	13,198.55	21,141.00
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	6,334.75	3,301.28
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	4,479.60	5,542.66
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	9,601.20	10,036.41
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,145.75	10,340.82
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	17,342.98	17,160.23
	610 Adult Continuing Education Programs				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	166.38	150.28
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,903.08	3,425.47
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,398.49	6,183.11



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2018 Value	2019 Value
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	2,291.42	2,248.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>141,072.10</u>	<u>149,954.26</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					50,105.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					131,830.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					149,954.26	(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)					31,981.55	(5)

217 ADULT EDUCATION FUND

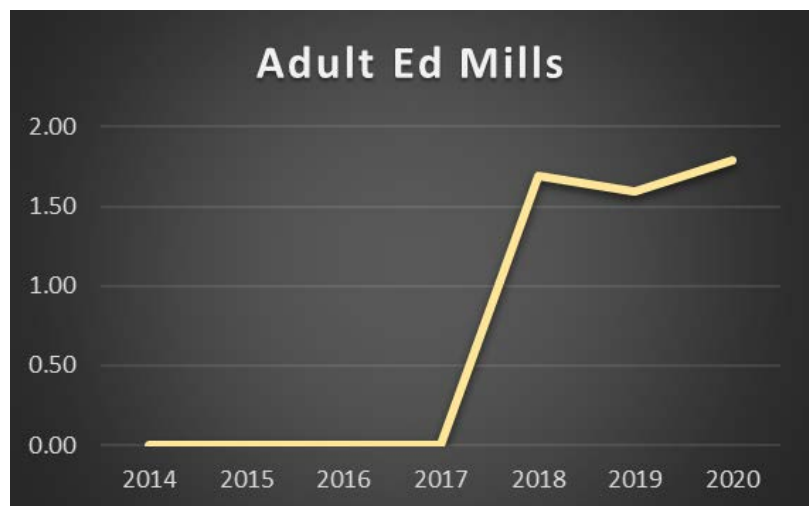
State law authorizes districts to establish an adult education program (MCA 20-7-702). The program may provide any area of instruction approved by the trustees, including basic and secondary general education and vocational/ technical education. Revenue sources for this fund are fund balance re-appropriated, non-levy revenue (including student fees) and a non-voted district tax levy.

Purpose: A district that operates an adult education program must use this fund. Taxes levied for support of the adult education program and student fees for adult education are deposited in this fund pursuant to MCA 20-7-705.

Voting Requirements: Tax levies are permissive. No voter approval is required for this fund.

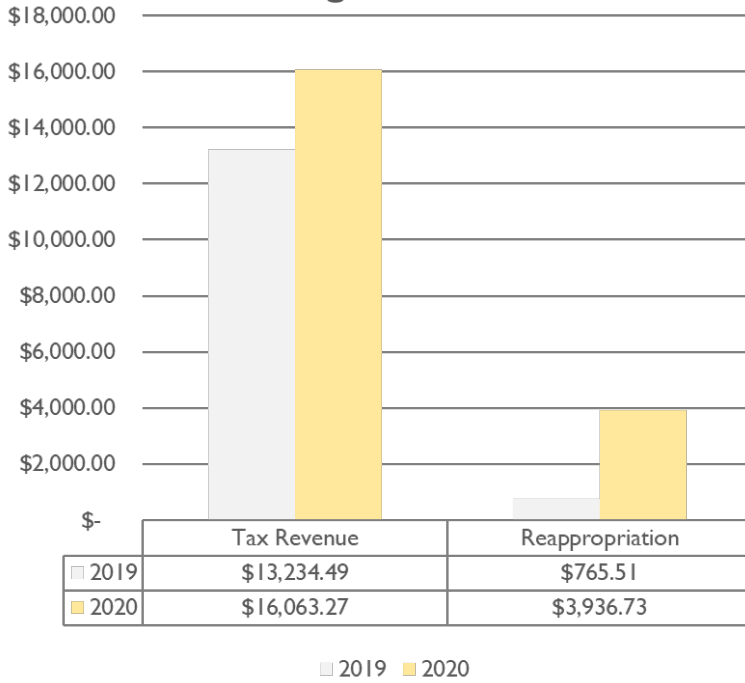
Cascade School District started utilizing this fund in 2018 to provide adult education classes to the community of Cascade.

Year	217 Mills
2014	0.00
2015	0.00
2016	0.00
2017	0.00
2018	1.69
2019	1.59
2020	1.79



217 ADULT EDUCATION REVENUES

High School



HS TAXPAYER IMPACT	
	\$100K home - ⬆ \$0.32
	\$200K home - ⬆ \$0.43

Analysis:

The Adult Education Fund is only a High School District Fund. The Elementary District does not have an Adult Education Fund. In 2018, the District decided to levy a small amount in the Adult Ed Fund to provide classes to the community. These classes included adult welding and culinary classes. It has been successful and the District will continue to provide these classes as long as the teachers are willing to provide them and the community interest is still there.

One huge benefit of this fund is that the District may purchase supplies out of this fund that are used for the Adult Ed classes that can also be used for pupil education in the classroom. This fund has given the District the ability to provide new supplies and equipment to Shop and FCS departments. The District hopes to implement more classes such as adult art classes and fitness classes that will benefit both educational departments.





Budget Report

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07 Cascade

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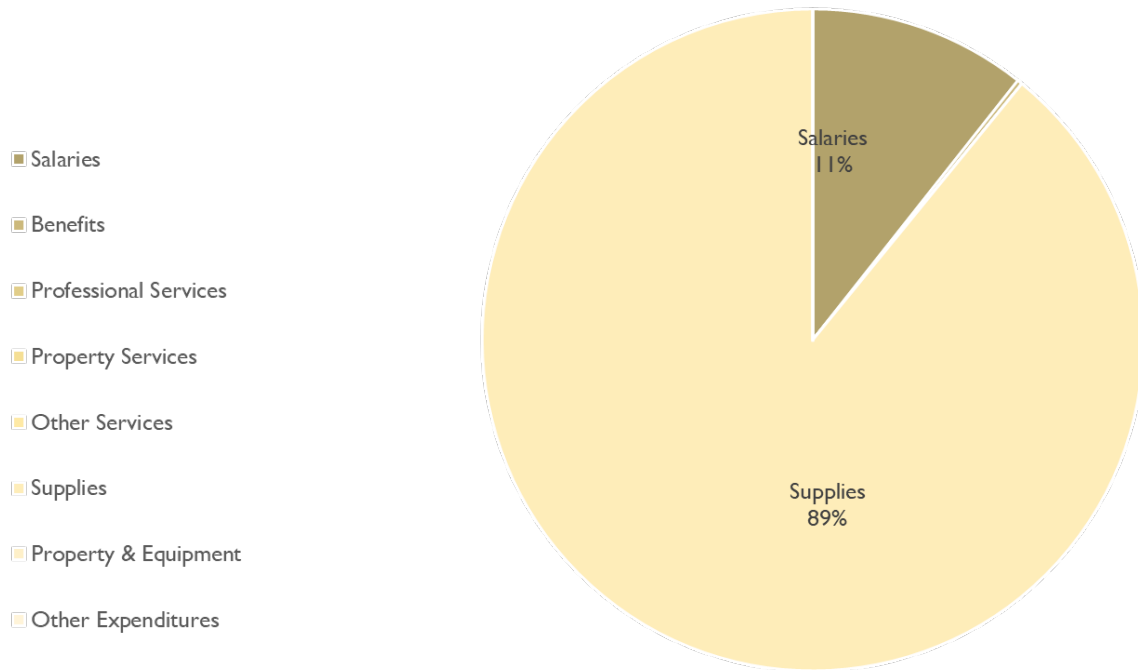
0102 Cascade H S

17 Adult Education Fund

Adopted Budget	0001	20,000.00
Budget Uses		
Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,936.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,936.73
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,063.27
District Mills	999	1.79
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

217 ADULT EDUCATION EXPENDITURES

This chart shows the actual expenditures for FY2019 in the Adult Education Fund. The majority of the expenditures went to supplies. Some of the supplies purchased included new welders, helmets, safety glasses, welding wire, metal saw, spool guns and more miscellaneous supplies affiliated with the welding department.



At fiscal year end, the Adult Education Fund had expended \$16,063 of its overall budget of \$20,000. The remaining \$3,937 will be used as unreserved fund balance reappropriated for the FY2020 budget to reduce the tax levy requirement.



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17	
PRC	Revenue		2018 Value	2019 Value
	1111 District Levy - Real Property		13,449.37	13,008.78
	1112 District Levy - Personal Property		177.78	128.29
	1190 Penalties and Interest on Taxes		16.16	28.44
	1510 Interest Earnings		0.31	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			13,643.62	13,165.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object		2018 Value	2019 Value
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			5XX Other Purchased Services		80.00	0.00
		21XX Support Services - Students				
			1XX Personal Services - Salaries		1,852.50	1,065.00
			2XX Personal Services - Employee Benefits		9.47	24.70
			5XX Other Purchased Services		40.00	0.00
			6XX Supplies and Materials		10,912.49	8,904.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					12,894.46	9,994.29

Schedule Of Changes Worksheet						Fund Code 17	
Beginning Fund Balance						765.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,165.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,994.29	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,936.73	(5)

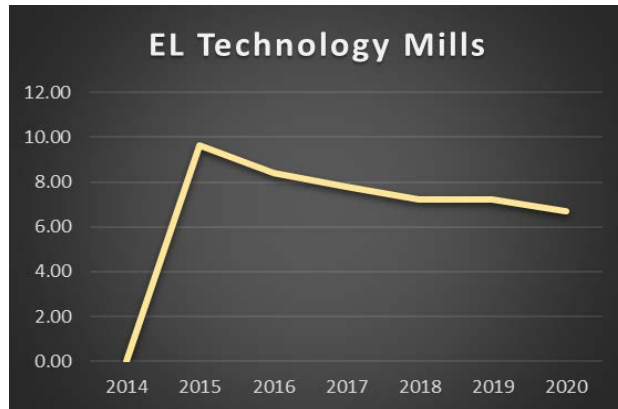
X28 TECHNOLOGY FUND

The Technology Fund is used for the purchase, rental, repair and maintenance of technology equipment and computer network access, associated technical training for school district personnel, cloud computing services, including any subscription or any license-based or pay-per-use service that is accessed over the internet or other remote network to meet the district’s information technology and other needs. It is funded by state technology grant, fund balance reappropriated, non-levy revenues, state, federal and private grants or donations that will be spent in the budget year, and a district tax levy. The district tax levy is limited to 20% of the cost of the computer equipment and computer network access, not to exceed 150% of the cost over time. Our district collects \$50,000 for the Elementary District and \$100,000 for the High School District per year. The district’s voters must approve any increase in taxes from the previous year. In 2015, the District taxpayers approved a 10 year Technology Levy in the amounts stated above. At the end of 10 years, the District will be required to ask the taxpayers to renew the levy in whatever amount deemed necessary to continue raising funds for technology purposes. The Technology Fund does not have any reserve limits, allowing the District to add remaining monies to fund balance and essentially “build” the fund over time.

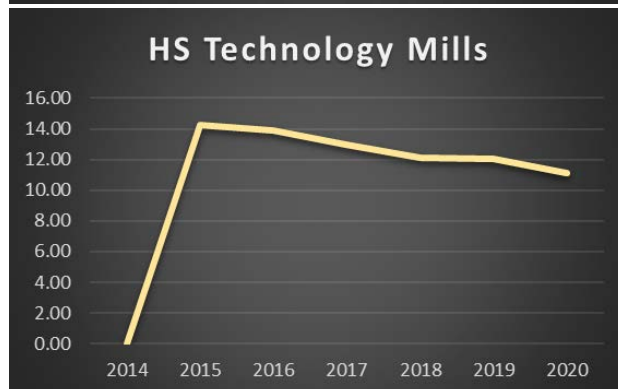
Purpose: This fund is used for:

- Purchasing, renting, repairing or maintaining technology equipment and computer network access using the State Technology Grant (“Timber Money”) under MCA 20-9-534 and associated tax levies under MCA 20- 9-533; and
- State, Federal and private grants and donations received for the purpose of funding technology or technology-associated training.

Year	128 Mills
2014	0.00
2015	9.65
2016	8.42
2017	7.79
2018	7.23
2019	7.23
2020	6.69

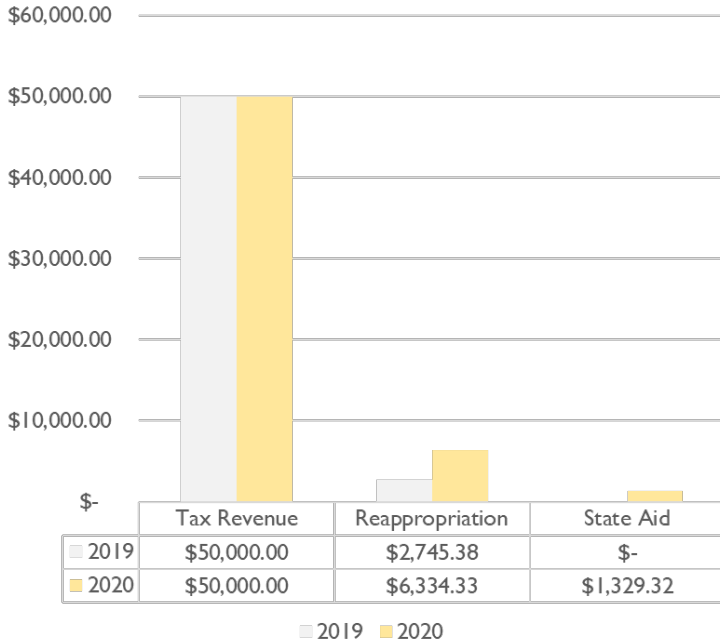


Year	228 Mills
2014	0.00
2015	14.23
2016	13.86
2017	12.97
2018	12.09
2019	12.04
2020	11.15



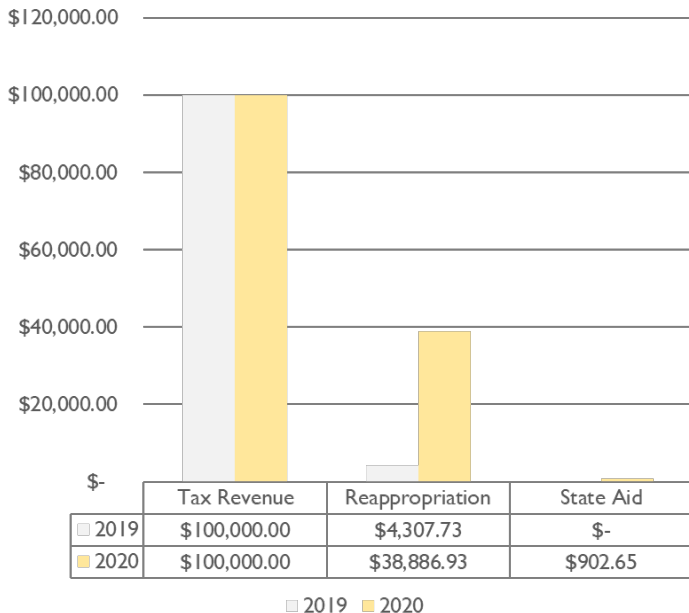
X28 TECHNOLOGY REVENUES

Elementary



EL TAXPAYER IMPACT	
	\$100K home - ↓ \$0.73
	\$200K home - ↓ \$1.46

High School



HS TAXPAYER IMPACT	
	\$100K home - ↓ \$1.20
	\$200K home - ↓ \$2.40

Analysis:

As stated before, the District is entering the 5th year of the voted Technology levy. Between both the Elementary and High School Technology Funds, the District will levy the full \$150,000 allowable. Although a total of \$45,221 was remaining at the end of FY2019, the District is being proactive in building the fund balance of the Technology Fund for the remaining 5 years of the voted levy. If the levy happens not to pass in 2025, the District will have funds to fall back on in the Technology Fund, so the General Fund is not hit with the yearly expenses the Tech Fund currently takes on.

In FY2020, the state has reinstated the aid it previously contributed to districts, before the budget shortfall MT state experienced in FY2018. Although miniscule, it is hopeful that the state will continue to provide the aid to continue taking burden off district taxpayers.

While the District is not reducing the levy amount, the taxpayer impact from the levy is actually reduced for FY2020. This is because the increase in the taxable values of our Districts, which increases the value of a mill and in return, reduces the obligation of the taxpayer to fill the levy requirement.



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28 Technology Fund

Adopted Budget	0001	57,663.65
Budget Uses		
Expenditure Budget	0002	57,663.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,334.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,334.33
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State Technology Aid	3281	1,329.32
District Tax Levy	1110	50,000.00
District Mills	999	6.69
Total Estimated Revenues to Fund Adopted Budget	0004	57,663.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

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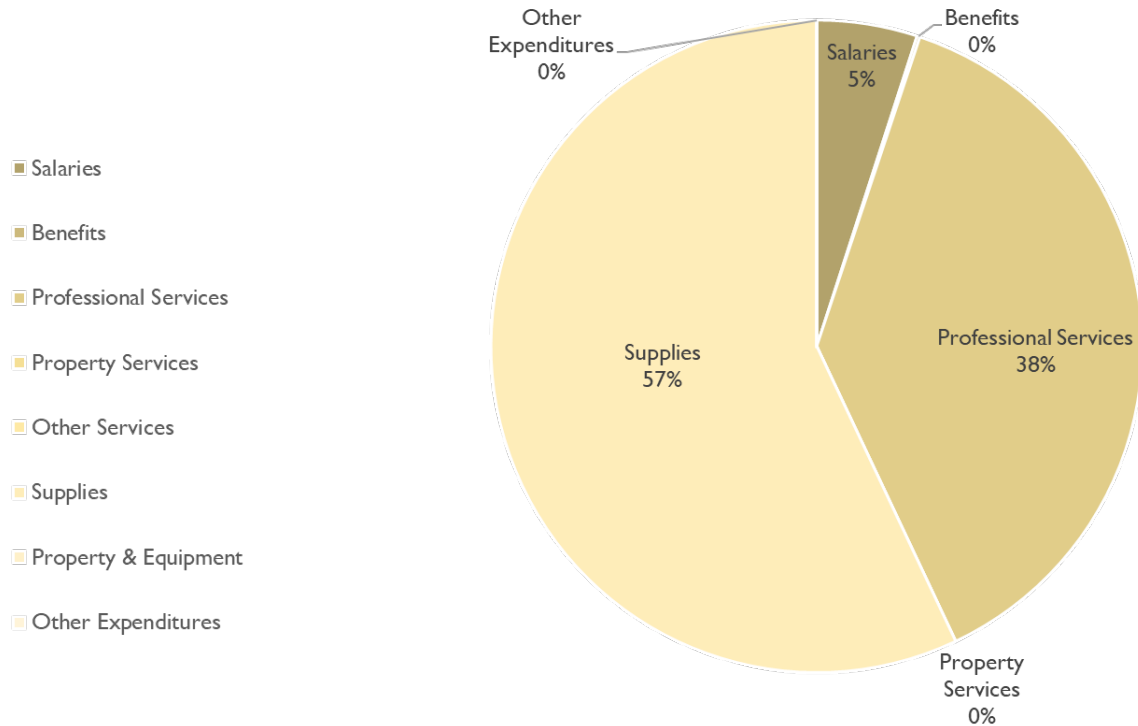
0102 Cascade H S

28 Technology Fund

Adopted Budget	0001	139,789.58
Budget Uses		
Expenditure Budget	0002	139,789.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,886.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,886.93
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State Technology Aid	3281	902.65
District Tax Levy	1110	100,000.00
District Mills	999	11.15
Total Estimated Revenues to Fund Adopted Budget	0004	139,789.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

X28 TECHNOLOGY EXPENDITURES

This chart shows the actual expenditures for FY2019 in the Technology Funds. The majority of the expenditures went to supplies and professional services, which is mostly our contract with Schoolhouse IT.



At fiscal year end, the Elementary Technology Fund had expended \$46,072 of its \$52,745 overall budget. The High School Technology Fund had expended \$65,005 of its \$104,307 overall budget. The remaining \$45,975 will add to fund balance in the FY2020 budget.

In FY2019, the District implemented new wiring infrastructure in the Elementary building, as well as replaced many of the chromebooks. In FY2020, the District will look into replacing/updating the camera system, as well as continuing to replace outdated hardware.



Trustees' Financial Summary

FY2018-19

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07 Cascade County

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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: Fund Code 28

PRC	Revenue	2018 Value	2019 Value
	1111 District Levy - Real Property	48,954.06	49,100.45
	1112 District Levy - Personal Property	840.44	450.40
	1190 Penalties and Interest on Taxes	120.48	109.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>49,914.98</u>	<u>49,660.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	1,078.75	21,073.41
			6XX Supplies and Materials	29,015.89	18,861.96
			810 Dues and Fees	26.61	0.00
		23XX Support Services - General Administration			
			6XX Supplies and Materials	0.00	525.08
		24XX Support Services - School Administration			
			6XX Supplies and Materials	0.00	625.00
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	16,511.92	2,767.30
			2XX Personal Services - Employee Benefits	86.44	86.12
			3XX Purchased Professional and Technical Services	185.62	0.00
			5XX Other Purchased Services	180.80	0.00
			6XX Supplies and Materials	83.57	0.00
		25XX Support Services - Business			
			6XX Supplies and Materials	0.00	2,133.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>47,169.60</u>	<u>46,071.87</u>



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						2,745.38 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						49,660.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,071.87 (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	8,528.25	Less Last Year	0.00	(4b)		8,528.25
						8,528.25 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,862.58 (5)



Trustees' Financial Summary

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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:			Fund Code 28	
PRC	Revenue		2018 Value	2019 Value
	1111 District Levy - Real Property		98,216.05	98,396.19
	1112 District Levy - Personal Property		1,661.49	972.30
	1190 Penalties and Interest on Taxes		258.83	216.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			100,136.37	99,584.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 28	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	3,800.00	20,963.42
			6XX Supplies and Materials	74,159.09	37,584.54
			810 Dues and Fees	50.00	0.00
		23XX Support Services - General Administration			
			6XX Supplies and Materials	0.00	845.98
		24XX Support Services - School Administration			
			6XX Supplies and Materials	0.00	625.00
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	16,246.93	2,767.30
			2XX Personal Services - Employee Benefits	85.05	86.13
			3XX Purchased Professional and Technical Services	275.00	0.00
			5XX Other Purchased Services	1,211.81	0.00
			6XX Supplies and Materials	0.76	0.00
		25XX Support Services - Business			
			6XX Supplies and Materials	0.00	2,133.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				95,828.64	65,005.37



Trustees' Financial Summary

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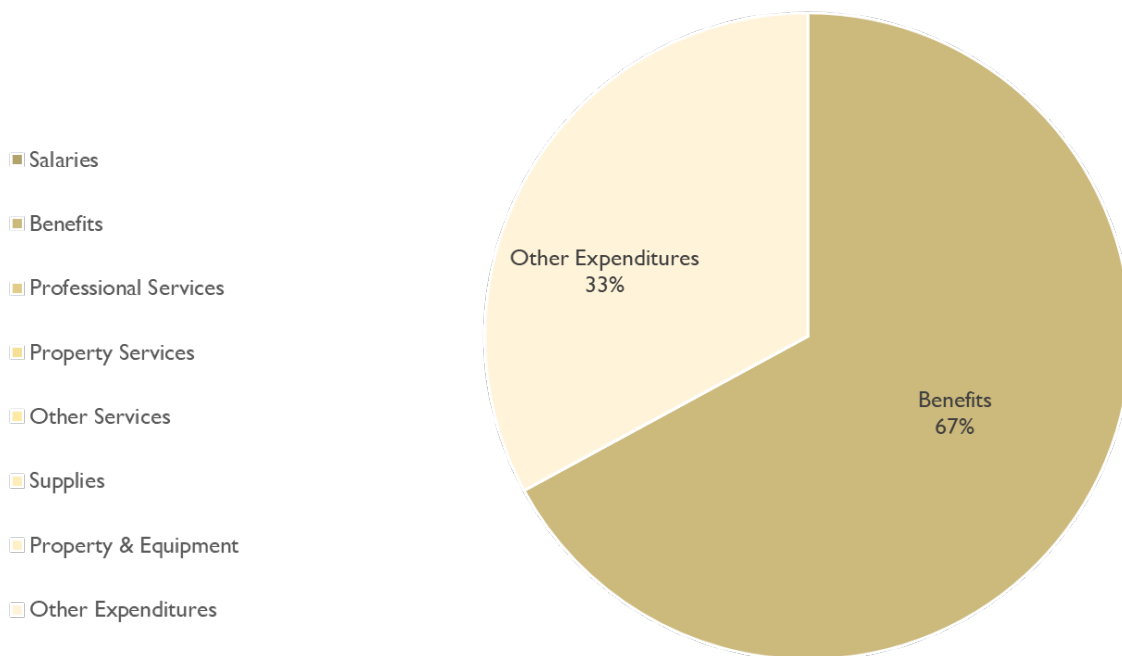
Schedule Of Changes Worksheet

Fund Code 28

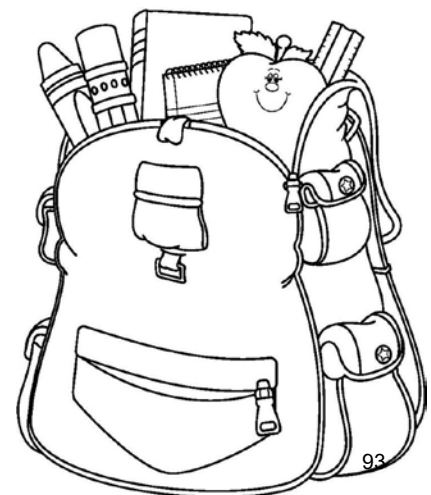
Beginning Fund Balance						4,307.73 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						99,584.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						65,005.37 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	25,584.75	Less Last Year	0.00	(4b)		25,584.75
						25,584.75 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						64,471.68 (5)

X29 FLEXIBILITY FUND

This fund was created by legislative action in 2001 (20-9-543 MCA). Its intent was to provide schools one-time only source of funding which could be used for its own unique circumstances. This fund is used for technology, facility expansion, student assessment and evaluation, curriculum development and other types of expenditures as described in MCA 20-9-543. Under 20-9-544 MCA, the trustees have the option of submitting to the qualified electors of the district to approve a levy in an amount not to exceed 25% of the district's original allocation. If there is no state payment, there can be no levy. Cascade School District currently does not levy in the Flex Fund. The monies in the funds currently are from miscellaneous revenue sources that can be used at the District's discretion. With an Interlocal Agreement Fund, the District really does not have a need to utilize this fund as designed by legislation at this time.



The Flexibility Fund budget is limited to the cash balance the fund has at the end of the fiscal year, to begin the next year when the levy is not utilized by the District.





Budget Report

FY 2020

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29 Flexibility Fund

Adopted Budget	0001	5,489.14
Budget Uses		
Expenditure Budget	0002	5,489.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,489.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,489.14
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,489.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2020

07 Cascade

0102 Cascade H S

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	7,929.07
Budget Uses		
Expenditure Budget	0002	7,929.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,929.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,929.07
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,929.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Trustees' Financial Summary

FY2018-19

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07 Cascade County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2018 Value	2019 Value
	1510 Interest Earnings		358.38	0.00
	1900 Other Revenue from Local Sources		168.00	1,133.66
	3445 State Combined Fund School Block Grant		5,871.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>6,398.37</u>	<u>1,133.66</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,000.00
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	410.40	0.00
			6XX Supplies and Materials	3,882.65	0.00
			810 Dues and Fees	0.00	359.00
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	6,667.50	0.00
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	7,500.00	0.00
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	1,149.28	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>19,609.83</u>	<u>1,359.00</u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	5,714.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,133.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,359.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,489.14	(5)



Trustees' Financial Summary

FY2018-19

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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:			Fund Code 29	
PRC	Revenue		2018 Value	2019 Value
	1510 Interest Earnings		433.27	0.00
	1900 Other Revenue from Local Sources		2,551.29	1,133.66
	3445 State Combined Fund School Block Grant		4,236.08	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			7,220.64	1,133.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	410.41	0.00
			6XX Supplies and Materials	4,092.39	0.00
			810 Dues and Fees	0.00	131.58
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	6,667.50	0.00
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	1,000.00	0.00
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	1,149.28	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,319.58	131.58

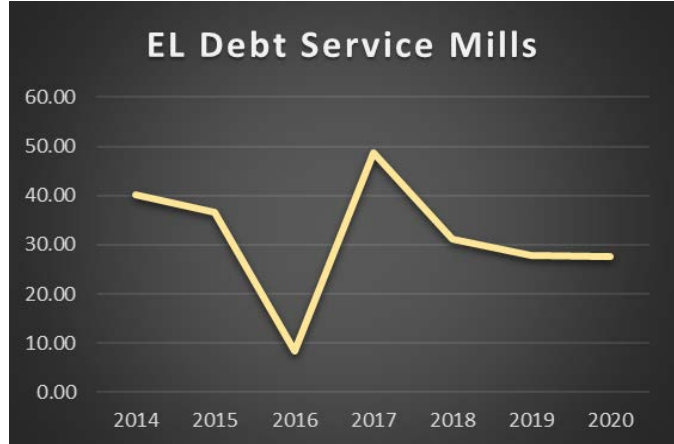
Schedule Of Changes Worksheet			Fund Code 29	
Beginning Fund Balance			6,926.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			1,133.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			131.58	(3)
Increase/Decrease of Reserve 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)			7,929.07	(5)

X50 DEBT SERVICE FUND

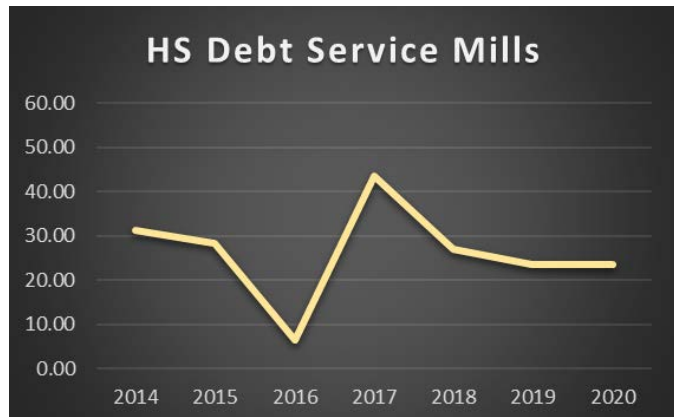
The Debt Service Fund (20-9-438 MCA) is used to budget and pay for a school district’s bond debt, including principal and interest payments and agent fees, and/or special improvement district payments (SIDs). State equalization aid (known as state reimbursement for school facilities) may be available to school districts that have a district mill value per ANB that is less than the corresponding statewide mill value per ANB. Debt Service Fund revenues also include fund balance reappropriated, and non-levy revenue.

Purpose: This fund is used to pay debt service payments for principal and interest on bonds or Special Improvement Districts (SIDs). The expenditure budget of the fund should include both principal and interest payments due on bonds for each fiscal year of the bond term. OPI recommends a district budget and pay the obligations due 1/1 and 7/1 in each budget year. In the last several years, Districts have become allowed to budget a contingency in to the Debt Service fund that adds to overall fund balance. The purpose of this was that Districts were coming up short when the bond payment came due because of protested taxes. The Districts were not collecting all anticipated levy revenue, therefore, they did not have cash balance to make the bond payment from the Debt Service Fund. With the contingency, Districts are able to add some cushion to their Debt Service Fund in the event of protested taxes.

Year	150 Mills
2014	40.09
2015	36.66
2016	8.27
2017	48.69
2018	31.21
2019	27.74
2020	27.61



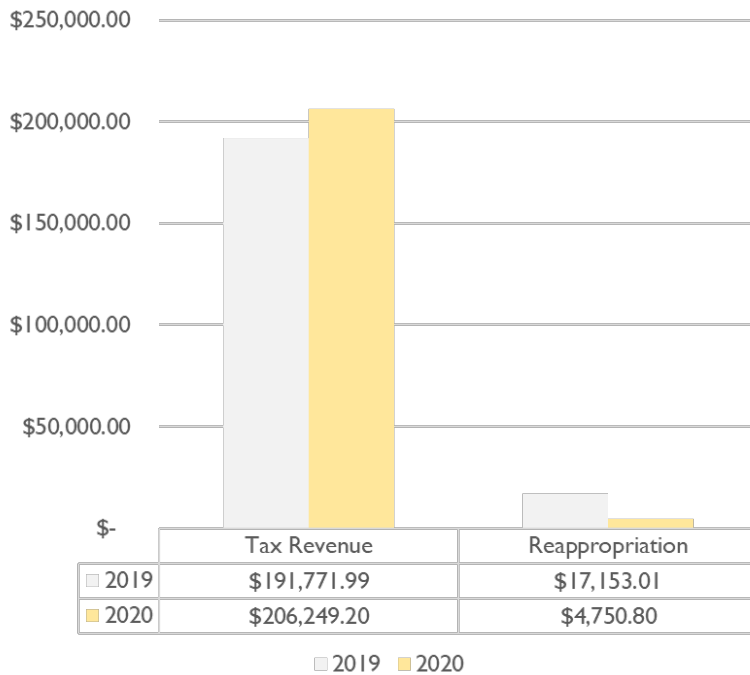
Year	250 Mills
2014	31.15
2015	28.18
2016	6.46
2017	43.53
2018	26.95
2019	23.54
2020	23.50



X50 DEBT SERVICE FUND REVENUE

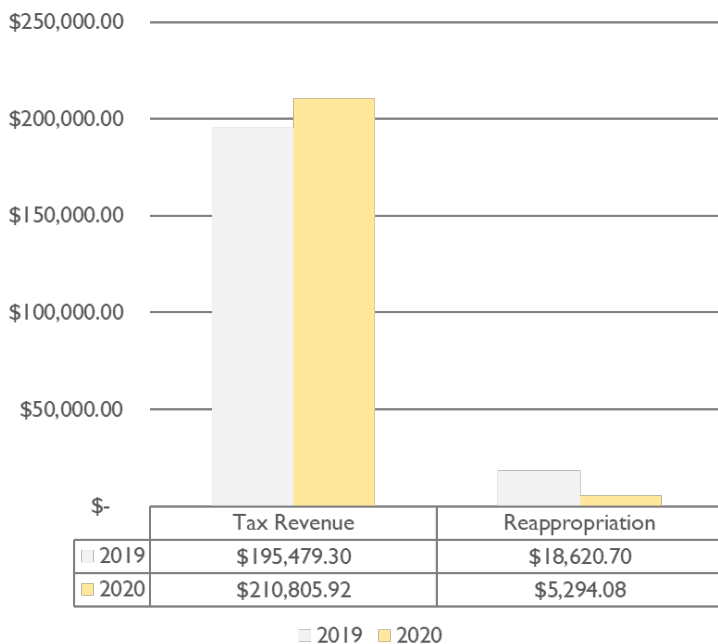
Analysis:

Elementary



EL TAXPAYER IMPACT	\$100K home - ↓ \$0.16
	\$200K home - ↓ \$0.32

High School



HS TAXPAYER IMPACT	\$100K home - ↓ \$0.05
	\$200K home - ↓ \$0.10

Cascade School District's bond was passed in 2001 and was structured for 20 years. FY2020 is the 19th year of the bond and is reaching finalization. The revenue brought into this fund is based strictly off the debt payment for the current year (principal & interest), plus agent fees, and now a contingency of about \$5000 to prepare for protested taxes.

In FY2015, the Debt Service Fund was severely under budgeted. The District did not levy the full amount of the debt payment for that year and was short \$103K in the Elementary and \$116K in the High School. The District applied for an Intercap Loan from the MT Board of Investments to make up for the shortfall in FY2015. As a result, the taxpayer liability dropped significantly in the year with the discrepancy, and then sky rocketed in FY2016 to make up for the prior year's bond payment as well as the current year bond payment, as shown on the previous page.

In FY2020, the bond payments actually increase slightly from FY2019, but with the boost in the District's taxable value, the taxpayers will see a drop in property tax requirement for the Debt Service Fund levy.

In FY2021, the bond payment is 1/3rd of FY2020's payment, which means the tax levy requirement will drop significantly and reducing taxes by a great deal.

The next page shows the debt schedules for the bond from the point of refinancing to term.

X50 DEBT SERVICE FUND DEBT SCHEDULE



BOND DEBT SERVICE

**SCHOOL DISTRICT NO. 3 (CASCADE)
CASCADE COUNTY, MONTANA
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2014
Current Refunding of 2006 and 2007 Bonds
Non-Rated, Non-Callable
FINAL PRICING**

Dated Date 03/20/2014
Delivery Date 03/20/2014

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
07/01/2014	80,000	1.000%	4,716.84	84,716.84	84,716.84
01/01/2015			8,006.26	8,006.26	
07/01/2015	185,000	1.000%	8,006.26	193,006.26	201,012.52
01/01/2016			7,081.26	7,081.26	
07/01/2016	185,000	1.000%	7,081.26	192,081.26	199,162.52
01/01/2017			6,156.26	6,156.26	
07/01/2017	195,000	1.000%	6,156.26	201,156.26	207,312.52
01/01/2018			5,181.26	5,181.26	
07/01/2018	190,000	1.125%	5,181.26	195,181.26	200,362.52
01/01/2019			4,112.50	4,112.50	
07/01/2019	195,000	1.500%	4,112.50	199,112.50	203,225.00
01/01/2020			2,650.00	2,650.00	
07/01/2020	200,000	2.000%	2,650.00	202,650.00	205,300.00
01/01/2021			650.00	650.00	
07/01/2021	65,000	2.000%	650.00	65,650.00	66,300.00
	1,295,000		72,391.92	1,367,391.92	1,367,391.92



BOND DEBT SERVICE

**HIGH SCHOOL DISTRICT NO. B (CASCADE)
CASCADE COUNTY, MONTANA
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2014
Current Refunding of 2006 and 2007 Bonds
Non-Rated, Non-Callable
FINAL PRICING**

Dated Date 03/20/2014
Delivery Date 03/20/2014

Period Ending	Principal	Coupon	Interest	Debt Service
07/01/2014	85,000	1.000%	4,881.66	89,881.66
07/01/2015	190,000	1.000%	16,550.00	206,550.00
07/01/2016	195,000	1.000%	14,650.00	209,650.00
07/01/2017	205,000	1.000%	12,700.00	217,700.00
07/01/2018	200,000	1.125%	10,650.00	210,650.00
07/01/2019	200,000	1.500%	8,400.00	208,400.00
07/01/2020	205,000	2.000%	5,400.00	210,400.00
07/01/2021	65,000	2.000%	1,300.00	66,300.00
	1,345,000		74,531.66	1,419,531.66



Budget Report

FY 2020

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50 Debt Service Fund

0101

Taxable Value		7,469,323.00
Adopted Budget	0001	211,000.00

Budget Uses

Expenditure Budget	0002	206,000.00
Add To Fund Balance	0003	5,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,750.80
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,750.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	206,249.20
Jurisdiction Mills	999	27.61
Total Estimated Revenues to Fund Adopted Budget	0004	211,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/20	Principal	Interest	Agent Fees
Elementary Refunding Bond	03/20/2014	06/30/2020	875,000.00	65,000.00	140,000.00	2,800.00	350.00
Elementary Refunding Bond	03/20/2014	06/30/2021	420,000.00	80,000.00	60,000.00	2,500.00	350.00
Total Bond Requirements							206,000.00
Total Debt Service Requirements						0002	206,000.00



Budget Report

FY 2020

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0102 Cascade H S

50 Debt Service Fund

0102

Taxable Value		8,968,899.00
Adopted Budget	0001	216,100.00

Budget Uses

Expenditure Budget	0002	211,100.00
Add To Fund Balance	0003	5,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,294.08
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,294.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

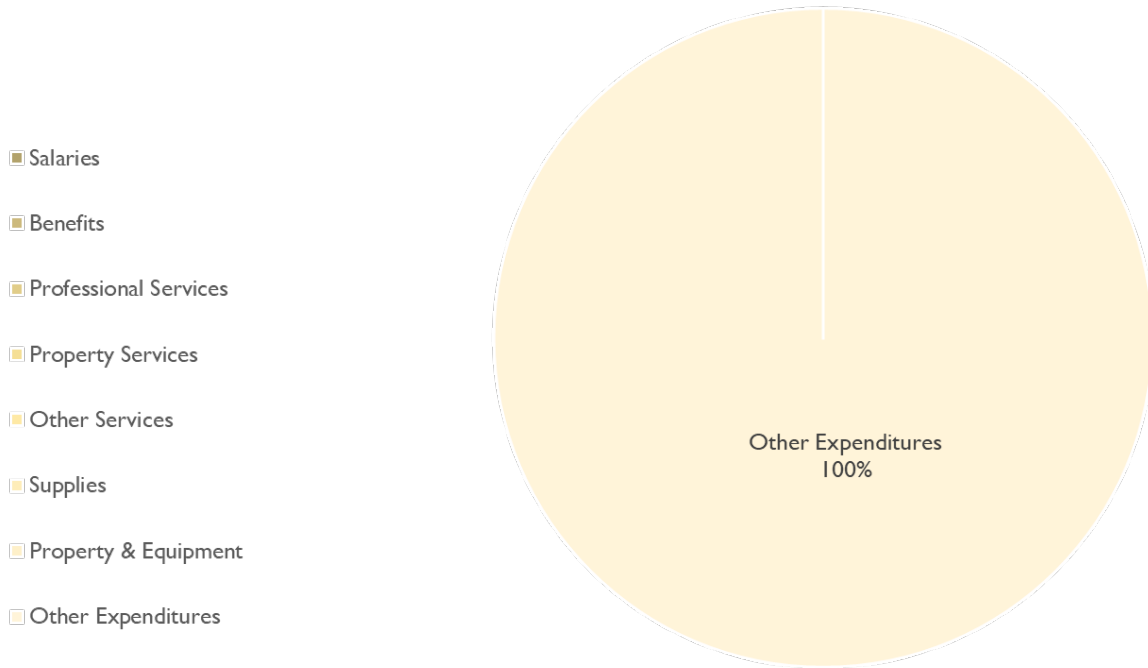
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	210,805.92
Jurisdiction Mills	999	23.50
Total Estimated Revenues to Fund Adopted Budget	0004	216,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/20	Principal	Interest	Agent Fees
High School Refunding Bond	03/20/2014	06/30/2020	930,000.00	80,000.00	145,000.00	2,900.00	350.00
High School Refunding Bond	03/20/2014	06/30/2021	415,000.00	70,000.00	60,000.00	2,500.00	350.00
Total Bond Requirements							211,100.00
Total Debt Service Requirements						0002	211,100.00

X50 DEBT SERVICE FUND EXPENDITURES

This chart shows the expenditures of the Debt Service Funds. The only allowable expenditures from this fund are for payments for bond payments, including principal, interest, and agent fees.



At fiscal year end, the Elementary Debt Service Fund had \$4,751 remaining and \$5,294 remaining in the High School. This remaining fund balance is from the contingency budgeted in in FY2019, which means that there was not a significant amount of protested taxes at the end of the year, leaving the cash balance healthy after the debt payments. The remaining funds are being reappropriated to the fund balance in the FY2020 budget.





Trustees' Financial Summary

FY2018-19

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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: Fund Code 50

PRC	Revenue	2018 Value	2019 Value
	1111 District Levy - Real Property	213,047.79	188,894.16
	1112 District Levy - Personal Property	4,097.16	1,821.23
	1190 Penalties and Interest on Taxes	720.56	457.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		217,865.51	191,172.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	190,000.00	199,112.50
			850 Interest on Debt	10,362.50	4,112.50
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				200,712.50	203,575.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	17,153.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	191,172.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	203,575.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,750.80	(5)



Trustees' Financial Summary

FY2018-19

Submit ID:

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: Fund Code 50

PRC	Revenue	2018 Value	2019 Value
1111	District Levy - Real Property	220,994.56	192,956.70
1112	District Levy - Personal Property	4,218.96	2,002.52
1190	Penalties and Interest on Taxes	768.75	464.16
1510	Interest Earnings	66.24	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		226,048.51	195,423.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2018 Value	2019 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			840 Principal On Debt	200,000.00	204,200.00
			850 Interest on Debt	10,650.00	4,200.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				211,000.00	208,750.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	18,620.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	195,423.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	208,750.00	(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)	5,294.08	(5)

X61 BUILDING RESERVE FUND

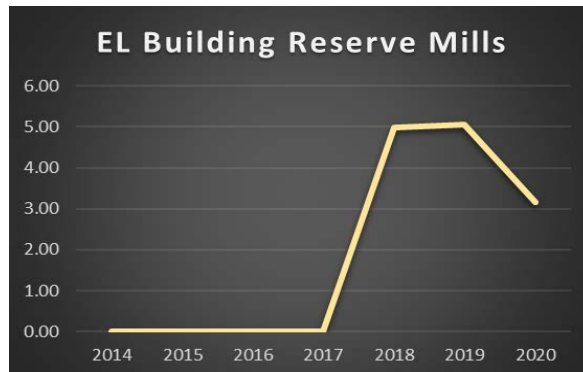
Purpose: A voted Building Reserve Fund accumulates funding for the future construction, equipping or enlarging of school buildings and purchasing land needed for school purposes. The funds can also be used for transition costs related to opening or closing a school or replacing a school building or to repay an Inter-cap loan (MCA 20-9-502).

The 2017 legislature created a permissive levy sub-fund. The revenues are to be used to address repairs categorized as "safety", "damage/wear out", or "codes and standards" identified in the facilities condition inventory (FCI). After addressing the identified FCI repairs, the district may use the funds for projects designed to produce operational efficiencies. Examples include projects that provide utility savings, reduced future maintenance costs, and improved utilization of staff. Items to be addressed include roofs, heating, air conditioning, ventilation, energy-efficient windows, doors, insulation, plumbing, electrical and lighting systems, information technology infrastructure and other critical repairs to an existing school facility.

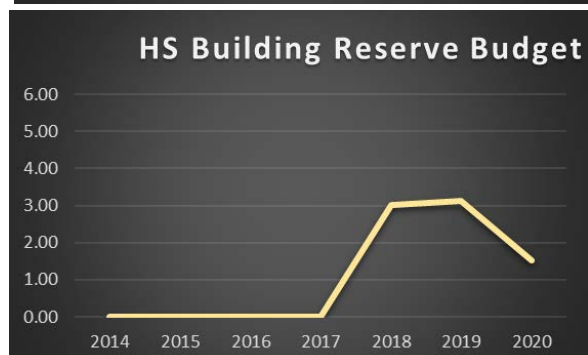
Levy Limits & Voting Requirements: Tax levies are limited by the building reserve election(s): For a "regular" building reserve project, the annual tax levy is limited to the total authorized by the vote, divided by the number of years authorized. For a "transition" building reserve project, the election may propose up to 5% of the district's current year maximum general fund budget or \$250 per ANB (MCA 20-9-502). School Safety transfers may be made from any budgeted or non-budgeted fund (except Retirement and Debt Service) to Building Reserve.

A voted building reserve tax authorization may not exceed 20 years for most purposes. The tax authorization for transitional costs may not exceed six (6) years. Transitional costs associated with creating a K-12 district may not exceed three (3) years. Senate Bill 307 allows the District to permissively levy up to 10 mills to create a School Facilities Maintenance account. The permissive levy is limited to a total of \$100 per student plus \$15,000 per district. **Reserve Limit:** None - Fund balance is re-appropriated to fund the ensuing year's budget.

Year	161 Mills
2014	0.00
2015	0.00
2016	0.00
2017	0.00
2018	4.98
2019	5.05
2020	3.15



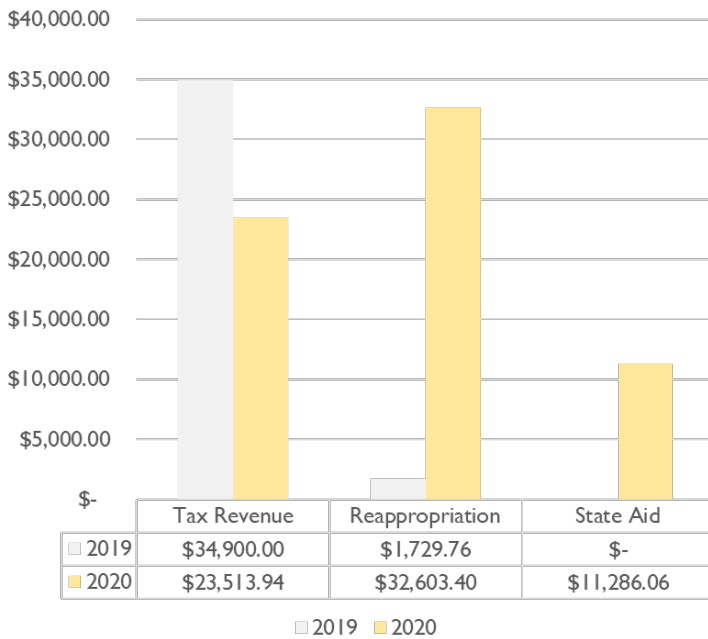
Year	261 Mills
2014	0.00
2015	0.00
2016	0.00
2017	0.00
2018	3.03
2019	3.12
2020	1.51



X61 BUILDING RESERVE FUND REVENUES

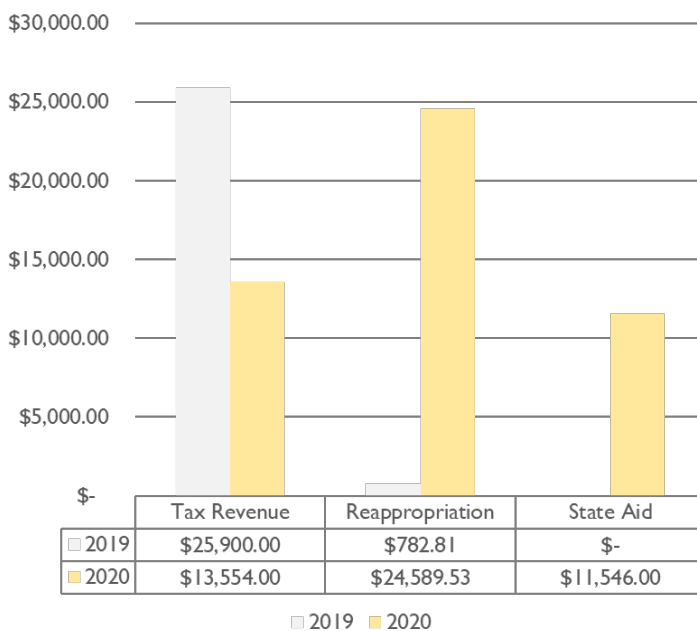
Analysis:

Elementary



EL TAXPAYER IMPACT	
	\$100K home - ↓\$2.06
	\$200K home - ↓\$4.12

High School



HS TAXPAYER IMPACT	
	\$100K home - ↓\$1.86
	\$200K home - ↓\$3.72

Currently, Cascade School District uses the permissive levy sub fund of the Building Reserve Funds. The amount authorized to permissively levy under Senate Bill 307 is determined based off of the District’s “SMMA” (School Major Maintenance Amount) which is calculated by \$15,000 + (100*Prior Year Budget Limit ANB). For FY2020, Cascade Elementary’s SMMA is \$34,800 and Cascade High School’s SMMA is \$25,100.

When Senate Bill 307 was passed in the 2017 Biennium, it had originally promised that the state would help Districts fund their SMMA for the total amount of permissive levy they were allowed to impose in the District. At the same time, the state’s budget experienced a large shortfall and was unable to contribute their portion originally promised. Districts were still able to levy their full amount allowed, but the burden would be entirely on their taxpayers. Since the installation of this legislature, Cascade Schools has taken advantage of the allowance to levy and build a fund dedicated strictly to major maintenance of the building and infrastructure. The taxpayers had funded these levies in full the past years, but for FY2020, the State has balanced their budget and is able to contribute anywhere from 30-49% of the allowable permissive levy under SB307.





Budget Report

FY 2020

07 Cascade

Submit ID:

0101 Cascade Elem

61 Building Reserve Fund

Adopted Budget		0001	67,403.40
Budget Uses			
Expenditure Budget		0002	67,403.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	32,603.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	32,603.40
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
School Major Maintenance Aid (SMMA)		3283	11,286.06
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,513.94	
District Tax Levy		1110	23,513.94
District Mills		999	3.15
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.15
Total Estimated Revenues to Fund Adopted Budget		0004	67,403.40



Budget Report

FY 2020

07 Cascade

Submit ID:

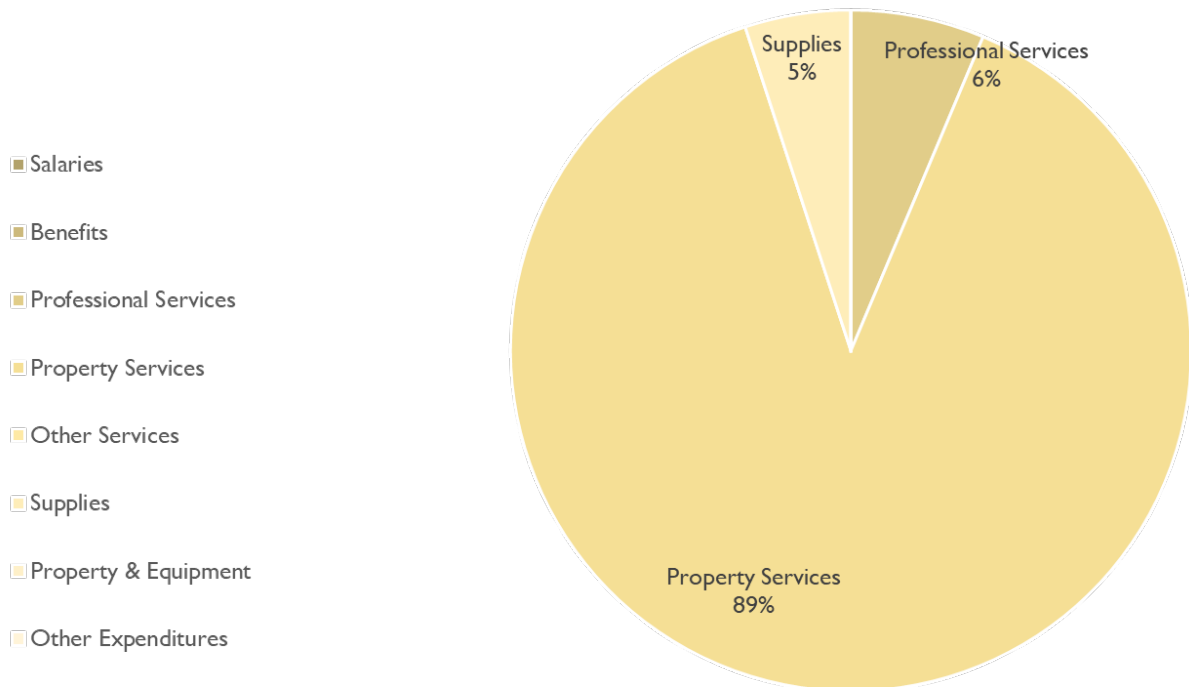
0102 Cascade H S

61 Building Reserve Fund

Adopted Budget		0001	49,689.53
Budget Uses			
Expenditure Budget		0002	49,689.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	24,589.53
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	24,589.53
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
School Major Maintenance Aid (SMMA)		3283	11,546.00
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,554.00	
District Tax Levy		1110	13,554.00
District Mills		999	1.51
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.51
Total Estimated Revenues to Fund Adopted Budget		0004	49,689.53

X61 BUILDING RESERVE FUND EXPENDITURES

This chart shows the actual expenditures in FY2019 of the Elementary and High School Building Reserve Funds. In FY2019, some of the significant expenditures from this fund were keys/locks and cooler/freezer maintenance for Food Service. In the past several years, this fund gave Cascade School District the ability to complete projects that typically would have had to be done with a bond. This included replacing the PA system, upgrading the North gym sound system, adding a heater to the South gym, replacing a depleted boiler with a hot water heater for the West hallway, and many other projects that would not have been possible without these funds.



At fiscal year end, the Elementary Building Reserve Budget had expended \$3,790 of its \$36,629 overall budget and the High School had expended \$3,770 of its \$26,682 total budget. This left \$55,751 between the two funds. The year end monies are being reappropriated to FY2020 budget to add to the fund balance. The District will continue to grow this fund in order to complete the remaining projects on the 2008 FCI report (next page), as well as work on other projects such as repairing the Tower and redoing the gym floors.

Deficiency Category	Site Name	System	Component	Description	Deficiency Percentage	Unit Cost	Renewal Cost	Initial Entry	Last Update
1	Cascade k12 School	Finishes	Interior Doors/Hardware/Windows	Install a 90 min rated double door assembly at the opening between Room 148 to corridor 152 to reduce fire areas to meet code.	0.12%	\$2.46	\$2,952	4/29/2015	4/29/2015
1	Cascade k12 School	Finishes	Interior Doors/Hardware/Windows	Install a 90 min rated double door assembly at the opening between Corridor 179 and Room 104 to reduce fire areas to meet code.	0.12%	\$2.46	\$2,952	4/29/2015	4/29/2015
1	Cascade k12 School	Plumbing System	Waste Piping	Sewers backed up in the kitchen and other areas of the building. Camera existing lines, install additional cleanouts, remove and replaced failed pipe sections.	3.17%	\$6.60	\$79,200	1/8/2015	1/8/2015
1	Cascade k12 School	Safety System	Asbestos/Hazardous Material	Sub-Component: Flooring Condition Observed: Vinyl tile or glue, is known to be asbestos-positive. Regardless of condition, remove and replace with VCT. Note: Possible asbestos tile in classrooms in 1967 and parts of 1956.	0.01%	\$0.31	\$372	2/27/2008	2/27/2008
1	Cascade k12 School	Safety System	Asbestos/Hazardous Material	Sub-Component: Other ACM Condition Observed: Asbestos material is known to be present. Remove and replace with like material. Note: Spray ceiling cover in south gym.	0.01%	\$0.31	\$372	2/27/2008	2/27/2008
1	Cascade k12 School	Safety System	Egress	Upper Levels stairs 105: No alternate egress for upper areas. Stair handrails and guardrails do not meet code. sawcut and remove 1st concrete stair flight to eliminate public access. Install infill wall. Upper areas to be gutted.	0.15%	\$3.09	\$3,708	4/29/2015	4/29/2015
1	Cascade k12 School	Safety System	Egress	Tower area attached to old gym is a security, safety and freeze hazard. Consider removal of this portion of the building, mothballing for risk abatement, or permanent securing/controlling access.	0.59%	\$3.09	\$14,832	1/8/2015	1/8/2015
1	Cascade k12 School	Safety System	Extinguishing System	Due to current rated door assembly locations the division of fire areas exceed the square footage limits required by current code.	0.22%	\$4.57	\$5,484	4/29/2015	4/29/2015
1	Cascade k12 School	Safety System	Extinguishing System	Fire Hydrant in Elementary School playground is not readily accessible to fire trucks. Dumpster/trash area to be relocated and gate provided for access to fire hydrant.	0.22%	\$4.57	\$5,484	4/29/2015	4/29/2015
1	Cascade k12 School	Safety System	Extinguishing System	Sprinklers are non-existent. Investigate feasibility/capacity to add sprinklers.	5.49%	\$4.57	\$137,100	1/8/2015	1/8/2015
1	Cascade k12 School	Safety System	Extinguishing System	Due to current rated door assembly locations the division of fire areas exceed the square footage limits required by current code. See attached further information.	0.22%	\$4.57	\$5,484	4/29/2015	4/29/2015
1	Cascade k12 School	Safety System	Extinguishing System	Existing pump on fire riser appears to be leaking. Fire standpipe system is only present in the new gymnasium. Clean and test pump. Replace as needed.	4.39%	\$4.57	\$109,680	1/8/2015	1/8/2015
2	Cascade k12 School	Foundations	Exterior Steps/Retaining Walls	Sub-Component: Retaining walls Condition Observed: Retaining walls attached to the building are broken and settling or shifting out of vertical. Remove and replace wall.	0.05%	\$1.03	\$1,236	2/27/2008	2/27/2008
2	Cascade k12 School	Foundations	Exterior Steps/Retaining Walls	Sub-Component: Steps/Structure Condition Observed: Exterior steps settling away from building. Remove and replace steps and railing.	0.05%	\$1.03	\$1,236	2/27/2008	2/27/2008

2	Cascade k12 School	Foundations	Exterior Steps/Retaining Walls	Sub-Component: Railing Condition Observed: Exterior step railing broken or pulled out. Replace railing.	0.05%	\$1.03	\$1,236	2/27/2008	2/27/2008
2	Cascade k12 School	Foundations	Exterior Steps/Retaining Walls	Sub-Component: Finish Condition Observed: Exterior steps spalling. Prep, sack, and patch treads and risers.	0.05%	\$1.03	\$1,236	2/27/2008	2/27/2008
2	Cascade k12 School	Foundations	Footings/Foundation Walls	Sub-Component: Stem Walls Condition Observed: Stem or basement walls cracked, allowing moisture penetration. Rout and seal cracks.	0.72%	\$15.05	\$18,060	2/27/2008	2/27/2008
2	Cascade k12 School	Foundations	Footings/Foundation Walls	Sub-Component: Foundation Condition Observed: Foundation system settling or pulling away. Provide steel pier "ram jacks" supports & patch breaks/cracks.	0.72%	\$15.05	\$18,060	2/27/2008	2/27/2008
2	Cascade k12 School	Foundations	Footings/Foundation Walls	Foundation being undermined by erosion below the east exterior wall of cafeteria Room 104. Analysis for corrective measures beyond scope of this assessment. Further analysis by structural engineer reqd for direction. Loc'n: E ext wall cafeteria.	0.72%	\$15.05	\$18,060	4/29/2015	4/29/2015
2	Cascade k12 School	Envelope	Exterior Doors/Hatches	Exterior HM door assembly at west side of elementary to have weather seal installed at top. West side entrance to east elementary wing.	0.05%	\$1.06	\$1,272	4/29/2015	4/29/2015
2	Cascade k12 School	Envelope	Exterior Walls	Facebrick paint peeling –Clean, repaint, and seal. Old gym.	0.84%	\$17.47	\$20,964	4/29/2015	4/29/2015
2	Cascade k12 School	Envelope	Exterior Walls	Peeling Paint on exterior wood - Clean, prep and Paint. Soffit, beams, and all exterior window wood infill panels of 1957 and 1965 additions.	0.84%	\$17.47	\$20,964	4/29/2015	4/29/2015
2	Cascade k12 School	Envelope	Exterior Walls	Masonry mortar joints contain voids. Prep & Re-point masonry. Primarily old gym. Also NE corner of cafeteria.	0.84%	\$17.47	\$20,964	4/29/2015	4/29/2015
2	Cascade k12 School	Envelope	Exterior Walls	Exterior exposed Glulam Beam ends with dry rot. Sawcut and remove rot area. Provide wood infill and paint to match adjacent surfaces. East walls of cafeteria.	0.84%	\$17.47	\$20,964	4/29/2015	4/29/2015
2	Cascade k12 School	Envelope	Exterior Walls	Replace missing fascia at exterior wall. South wall of middle School	0.84%	\$17.47	\$20,964	4/29/2015	4/29/2015
2	Cascade k12 School	Envelope	Exterior Walls	Replace missing wood trim board and missing soffit board at exterior wall of south ramping corridor of middle School. South wall of middle School.	0.84%	\$17.47	\$20,964	4/29/2015	4/29/2015
2	Cascade k12 School	Envelope	Exterior Walls	Paint exposed wood soffit at exterior wall of south ramping corridor of middle School South wall of middle School	0.84%	\$17.47	\$20,964	4/29/2015	4/29/2015
2	Cascade k12 School	Envelope	Exterior Walls	Replace metal cap on existing masonry pilasters. 1957-70 construction	0.84%	\$17.47	\$20,964	4/29/2015	4/29/2015
2	Cascade k12 School	Envelope	Exterior Windows	Sub-Component: Hardware Condition Observed: Hardware operators are broken so as to be inoperable. Remove and replace window assembly.	0.37%	\$7.62	\$9,144	2/27/2008	2/27/2008
2	Cascade k12 School	Envelope	Exterior Windows	Sub-Component: Frame Condition Observed: Frame or sash is physically broken so as to be inoperable. Remove and replace window assembly.	0.37%	\$7.62	\$9,144	2/27/2008	2/27/2008
2	Cascade k12 School	Envelope	Interior Columns/Beams	Sub-Component: Wood Condition Observed: Settling, shifting or separating is visible from cracked finishes. Shore, remove and replace the failing members, and repair finishes. Note: Glulams in pre-1971 sections.	0.21%	\$4.35	\$5,220	2/27/2008	2/27/2008
2	Cascade k12 School	Envelope	Interior Columns/Beams	Sub-Component: Concrete/Steel Condition Observed: Settling, shifting or separating is visible from cracked finishes. Shore, remove and replace the failing members and repair finishes. Note: Steel 1971 through 2001 additions.	0.21%	\$4.35	\$5,220	2/27/2008	2/27/2008

2	Cascade k12 School	Floor System	Floor Structure	Sub-Component: Slab Condition Observed: Concrete slab on grade has differential cracks but not effecting rest of structure. Remove, re-establish subgrade, pour back and replace affected finishes.	0.39%	\$8.09	\$9,708	2/27/2008	2/27/2008
2	Cascade k12 School	Floor System	Floor Structure	Sub-Component: Raised Floor Wood Condition Observed: Floor sagging or showing other similar such failure. Shore back into level condition, replace/reinforce structural members, and replace affected finishes. Note: Old stage and gym, mezzanine shop.	0.39%	\$8.09	\$9,708	2/27/2008	2/27/2008
2	Cascade k12 School	Floor System	Floor Structure	Sub-Component: Raised Floor Concrete/Steel Condition Observed: Floor sagging or showing other similar such failure. Shore back into level condition, replace/reinforce structural members, and replace affected finishes. Note: concrete in old gym stor	0.39%	\$8.09	\$9,708	2/27/2008	2/27/2008
2	Cascade k12 School	Finishes	Ceilings	Sub-Component: Plaster GWB Condition Observed: Sagging, cracking or spalling. Remove and replace. Note: GWB 6% throughout. Plaster 2% throughout.	3.09%	\$10.71	\$77,112	2/27/2008	2/27/2008
2	Cascade k12 School	Finishes	Ceilings	Sub-Component: Lay In Condition Observed: Fiber-based ceiling tiles are damaged or ceiling grid has deflected. Remove and replace ceiling system. Lay in grid 35% throughout, ACT 27% throughout	5.14%	\$10.71	\$128,520	2/27/2008	2/27/2008
2	Cascade k12 School	Finishes	Ceilings	Sub-Component: Wood/Specialty Condition Observed: Specialized ceiling system has deflection or other physical damage beyond minor stains. Remove and replace in-kind. Note: Section of wood ceiling outside principals' office only.	0.51%	\$10.71	\$12,852	2/27/2008	2/27/2008
2	Cascade k12 School	Finishes	Ceilings	Sub-Component: Lay-in Condition Observed: Fiber-based ceiling tiles are damaged or ceiling grid has deflected. Note: Lay-in grid 35% throughout. Acoustical tile system 27% throughout - frequent damage, stains, loose or missing	5.14%	\$10.71	\$128,520	2/27/2008	2/27/2008
2	Cascade k12 School	Finishes	Floor Finishes	Sub-Component: Wood Condition Observed: Boards are split or warped. Remove and replace. Note: both gyms.	8.10%	\$11.24	\$202,320	2/27/2008	2/27/2008
2	Cascade k12 School	Finishes	Floor Finishes	Sub-Component: Ceramic/Stone/Terrazzo Condition Observed: Broken tiles. Remove, replace and regrout. Note: Ceramic tile at older restrooms only.	0.54%	\$11.24	\$13,488	2/27/2008	2/27/2008
2	Cascade k12 School	Finishes	Interior Doors/Hardware/Windows	Sub-Component: Frame Condition Observed: The frame is split or separating from the wall. Replace frame only. Reinstall existing door and hardware.	0.12%	\$2.46	\$2,952	2/27/2008	2/27/2008
2	Cascade k12 School	Finishes	Interior Wall Systems	Sub-Component: Masonry Condition Observed: Grout joints have voids and spalling out. Note: rare cracks/damage in CMU walls. Masonry 60% throughout.	3.32%	\$7.68	\$82,944	2/27/2008	2/27/2008
2	Cascade k12 School	Finishes	Interior Wall Systems	Sub-Component: Masonry Condition Observed: Grout joints have voids and spalling. Repoint. Note: rare cracks/damage in CMU walls. Masonry 60% throughout.	1.84%	\$7.68	\$46,080	2/27/2008	2/27/2008
2	Cascade k12 School	Finishes	Interior Wall Systems	Sub-Component: Framed Plaster Condition Observed: Framing obviously out of plumb, or surface blisters, cracking or spalling. Remove and replace assembly.	5.53%	\$7.68	\$138,240	2/27/2008	2/27/2008
2	Cascade k12 School	Finishes	Interior Wall Systems	Sub-Component: Framed GWB Condition Observed: Framing obviously out of plumb, or large surface holes and breaks. Remove and replace assembly.	9.22%	\$7.68	\$230,400	2/27/2008	2/27/2008

2	Cascade k12 School	Finishes	Wall Finishes	Sub-Component: Paint Condition Observed: Paint is peeling or known to contain lead. Worn or dated alone is "No Action". Prep and repaint.	0.34%	\$6.98	\$8,376	2/27/2008	2/27/2008
2	Cascade k12 School	Finishes	Wall Finishes	Sub-Component: Ceramic/Stone Tile Condition Observed: Broken tiles. Remove, replace and regrout. Note: half height CT brick in older restrooms only.	0.34%	\$6.98	\$8,376	2/27/2008	2/27/2008
2	Cascade k12 School	Specialties	Chalk/Tackboards/Cabinets	Sub-Component: Tackboard Condition Observed: Covering is ripped. Remove and replace board.	0.37%	\$7.76	\$9,312	2/27/2008	2/27/2008
2	Cascade k12 School	Specialties	Chalk/Tackboards/Cabinets	Sub-Component: Chalkboard/Marker Board Condition Observed: At least 25% of board surface does not retain ink/chalk. Remove and replace entire board. Note: Both, but mostly markerboards.	0.37%	\$7.76	\$9,312	2/27/2008	2/27/2008
2	Cascade k12 School	Specialties	Chalk/Tackboards/Cabinets	Sub-Component: Cabinets Condition Observed: Doors or drawers are not functional, or counter has delaminated. Remove and replace.	0.37%	\$7.76	\$9,312	2/27/2008	2/27/2008
2	Cascade k12 School	Plumbing System	Waste Piping	Dec 2014 repairs to sewer added cleanout and grease trap to kitchen area to address sewer backup problems. Investigation revealed two locations of waste pipe deflecting. Plan for pipe replacement to ensure sewer backups cease in kitchen area.	0.32%	\$6.60	\$7,920	1/8/2015	1/8/2015
2	Cascade k12 School	Plumbing System	Waste Piping	Sub-Component: Piping Condition Observed: Pump, if there is one, is working properly, but sewer still backs up. Remove and replace piping.	0.32%	\$6.60	\$7,920	2/27/2008	2/27/2008
2	Cascade k12 School	Electrical System	Building Service	Sub-Component: Meter Base Condition Observed: Overhead service mast is damaged. Replace.	0.11%	\$2.27	\$2,724	2/27/2008	2/27/2008
2	Cascade k12 School	Electrical System	Distribution	Sub-Component: Switchgear Condition Observed: Switchgear old - breakers/buckets are no longer available in those sizes and there is no remaining capacity. Remove and replace switchgear.	0.39%	\$8.20	\$9,840	2/27/2008	2/27/2008
2	Cascade k12 School	Electrical System	Distribution	Sub-Component: Wiring Condition Observed: Wiring exhibits system failures or is known to not be in compliance with code. Remove and replace.	0.39%	\$8.20	\$9,840	2/27/2008	2/27/2008
2	Cascade k12 School	Electrical System	Distribution	Sub-Component: Service Panels Condition Observed: Panels old - breakers/fuses no longer available and no remaining capacity. Remove and replace.	0.39%	\$8.20	\$9,840	2/27/2008	2/27/2008
2	Cascade k12 School	Electrical System	Distribution	Panels old - breakers/fuses no longer available AND no remaining capacity. Remove and replace.	0.39%	\$8.20	\$9,840	1/8/2015	1/8/2015
2	Cascade k12 School	Electrical System	Distribution	Switchgear old - breakers/buckets are no longer available in those sizes AND there is no remaining capacity. Remove and replace switchgear.	0.39%	\$8.20	\$9,840	1/8/2015	1/8/2015
2	Cascade k12 School	Electrical System	Lighting	Sub-Component: Wiring Condition Observed: Wiring to fixtures is known to be failing. Replace.	0.32%	\$6.71	\$8,052	2/27/2008	2/27/2008
2	Cascade k12 School	Safety System	Extinguishing System	Fire sprinkler riser pump that feeds the new gymnasium is leaking.	0.22%	\$4.57	\$5,484	1/8/2015	1/8/2015
3	Cascade k12 School	Foundations	Exterior Steps/Retaining Walls	Stairs at concrete landing to parking/sidewalk greater than 6" drop require handrails. Install handrail at exterior stoop adjacent to Room 192. Northwest Corner of Newer Gymnasium, Exterior of Room 192.	0.05%	\$1.03	\$1,236	4/29/2015	4/29/2015
3	Cascade k12 School	Envelope	Exterior Doors/Hatches	Remove slide bolt from exterior door to old boy's locker room. High School south locker room	0.05%	\$1.06	\$1,272	4/29/2015	4/29/2015

3	Cascade k12 School	Envelope	Exterior Doors/Hatches	Install handrail at interior ramp. Rise greater than 6". No landing provide at bottom. West side entrance to east elementary wing.	0.05%	\$1.06	\$1,272	4/29/2015	4/29/2015
3	Cascade k12 School	Finishes	Interior Doors/Hardware/Windows	Install seals on fire rated door assembly between east elementary wing and south elementary wing. Rated door is part of Fire Area separation. Elementary wing. Corridor 138.	0.12%	\$2.46	\$2,952	4/29/2015	4/29/2015
3	Cascade k12 School	Finishes	Interior Doors/Hardware/Windows	Fire rated double door top of existing ramp 106 to have closer reconnected and tied to fire alarm as part of Fire Area separation. Existing Ramp 106	0.12%	\$2.46	\$2,952	4/29/2015	4/29/2015
3	Cascade k12 School	Finishes	Interior Doors/Hardware/Windows	All corridor doors to meet 20 Min (1/3 Hour) rating and be self-closing, with smoke seal per NFPA. Replace non-rated corridor door/frame assemblies.	0.12%	\$2.46	\$2,952	4/29/2015	4/29/2015
3	Cascade k12 School	Plumbing System	Fixtures	Two bathrooms in the south portion of the building have been closed due to freezing. Resolve temperature issue and re-open.	0.17%	\$3.56	\$4,272	1/8/2015	1/8/2015
3	Cascade k12 School	Electrical System	Distribution	Sub-Component: Devices Condition Observed: Room outlets lack grounding prongs or GFI at wet locations. Replace.	0.39%	\$8.20	\$9,840	2/27/2008	2/27/2008
3	Cascade k12 School	Safety System	Egress	Sub-Component: Exit Systems Condition Observed: Fire escape or slide has structurally failed or counterweight does not allow egress to ground. Remove and replace. Note: South gym weight room on 2nd floor.	0.15%	\$3.09	\$3,708	2/27/2008	2/27/2008
3	Cascade k12 School	Safety System	Egress	Corridor walls to meet requirements of ½ Hour rating. All corridors.	0.15%	\$3.00	\$3,708	4/29/2015	4/29/2015
3	Cascade k12 School	Safety System	Egress	No top landing adjacent to rated double doors at interior ramp. Ramp located from old gym to ramp along exterior wall, Corridor 106	0.15%	\$3.09	\$3,708	4/29/2015	4/29/2015
3	Cascade k12 School	Safety System	Extinguishing System	Sub-Component: Cabinet Systems Condition Observed: Fire hoses have rotted. Remove and replace. Note: Hoses and extinguishers.	0.22%	\$4.57	\$5,484	2/27/2008	2/27/2008
4	Cascade k12 School	Foundations	Exterior Steps/Retaining Walls	Handrails and Guardrail are peeling paint and rusting. Railing assemblies to be painted. Through-out facility.	0.05%	\$1.03	\$1,236	4/29/2015	4/29/2015
4	Cascade k12 School	Foundations	Footings/Foundation Walls	Concrete foundation paint peeling. Clean, prep and apply new finish.	0.72%	\$15.05	\$18,060	4/29/2015	4/29/2015
4	Cascade k12 School	Envelope	Exterior Doors/Hatches	Paint HM door frame. Main east entrance to middles School area. Steam Boiler Room 193. West side HM door frames.	0.05%	\$1.06	\$1,272	4/29/2015	4/29/2015
4	Cascade k12 School	Envelope	Exterior Walls	Efflorescence on face brick to be dry-brushed cleaned per MIA requirements and sealed. North main entrance Area.	0.84%	\$17.47	\$20,964	4/29/2015	4/29/2015
4	Cascade k12 School	Envelope	Exterior Walls	Sub-Component: Masonry Unit/Glass Block Condition Observed: Units are cracked, spalled and/or coming loose. Remove and replace units. Note: brick 80% throughout, glass block 1% throughout.	0.84%	\$17.47	\$20,964	2/27/2008	2/27/2008
4	Cascade k12 School	Envelope	Exterior Walls	Sub-Component: Masonry mortar Condition Observed: Masonry grout joints show multiple voids & cracking, but the units themselves are intact. Note: rare cracking at mortar.	0.84%	\$17.47	\$20,964	2/27/2008	2/27/2008
4	Cascade k12 School	Envelope	Exterior Walls	Sub-Component: Masonry Mortar Condition Observed: Masonry grout joints show multiple voids and cracking, but the units themselves are intact. Prep and repoint. Note: Rare cracking at mortar.	4.19%	\$17.47	\$104,820	2/27/2008	2/27/2008

4	Cascade k12 School	Envelope	Exterior Walls	Sub-Component: Wood/Plaster/Metal Condition Observed: Siding is delaminating, buckling or otherwise physically failing. Remove, replace, and finish.	0.84%	\$17.47	\$20,964	2/27/2008	2/27/2008
5	Cascade k12 School	Envelope	Exterior Doors/Hatches	Install weather seal on North front entrance double doors mullion.	0.05%	\$1.06	\$1,272	4/29/2015	4/29/2015
5	Cascade k12 School	Envelope	Exterior Doors/Hatches	Double doors exiting Gym to have weather seal. Sweeps to have height adjusted. Northeast corner of Gym 185.	0.05%	\$1.06	\$1,272	4/29/2015	4/29/2015
5	Cascade k12 School	Envelope	Exterior Doors/Hatches	Install weather seal on exterior HM door. HS shop.	0.05%	\$1.06	\$1,272	4/29/2015	4/29/2015
5	Cascade k12 School	Envelope	Exterior Doors/Hatches	Overhead sectional door bottom seal to be adjusted for seal to threshold. High School shop.	0.05%	\$1.06	\$1,272	4/29/2015	4/29/2015
5	Cascade k12 School	Envelope	Exterior Doors/Hatches	Install sweep on inactive door leaf. West exterior door for south corridor in high School area.	0.05%	\$1.06	\$1,272	4/29/2015	4/29/2015
5	Cascade k12 School	Envelope	Exterior Doors/Hatches	Install sweep on inactive leaf. Recommend replacing vinyl sweep on active sweep with higher grade sweep. East door at south end of middle School area.	0.05%	\$1.06	\$1,272	4/29/2015	4/29/2015
5	Cascade k12 School	Envelope	Exterior Doors/Hatches	Install weather seals on HM Door assemblies. Main east entrance to middles School area.	0.05%	\$1.06	\$1,272	4/29/2015	4/29/2015
5	Cascade k12 School	Envelope	Exterior Doors/Hatches	Broken door sweep to be replaced at exterior door. South entrance to south elementary wing	0.05%	\$1.06	\$1,272	4/29/2015	4/29/2015
5	Cascade k12 School	Envelope	Exterior Doors/Hatches	Replace sweep on exterior HM door. HS shop.	0.05%	\$1.06	\$1,272	4/29/2015	4/29/2015
5	Cascade k12 School	Envelope	Exterior Windows	Seals dry and falling out allowing moisture into window cavity. Replace all seals on double pane glazing assemblies. See item below for further recommendations. East sides of Administrative wing and south side of elementary wing.	0.37%	\$7.62	\$9,144	4/29/2015	4/29/2015
5	Cascade k12 School	Roof System	Insulation	Sub-Component: Batt Condition Observed: Insulation nonexistent. Roof is pitched or membrane not being replaced. String batts to underside of deck.	0.22%	\$4.48	\$5,376	2/27/2008	2/27/2008
5	Cascade k12 School	HVAC System	Heating	Existing pumps are constant flow. Convert to variable flow system.	9.02%	\$18.78	\$225,360	1/8/2015	1/8/2015
5	Cascade k12 School	Plumbing System	Fixtures	Existing fixtures are not low flow. Convert to low flow fixtures, faucet aerators.	0.17%	\$3.56	\$4,272	1/8/2015	1/8/2015
5	Cascade k12 School	Plumbing System	Supply Piping	No domestic hot water in the summer in the north gym locker rooms School, unless the heating boilers are enabled. Provide hot water heater for domestic use so that oversized boilers need not be energized to provide hot water in the summer.	2.70%	\$11.25	\$67,500	1/8/2015	1/8/2015
5	Cascade k12 School	Electrical System	Lighting	Sub-Component: Fixtures - Energy Condition Observed: Lamps are T-12 or incandescent. Replace.	3.22%	\$6.71	\$80,520	2/27/2008	2/27/2008
							Total =	\$2,499,216	



Trustees' Financial Summary

FY2018-19

Submit ID:

07 Cascade County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2018 Value	2019 Value
1111	District Levy - Real Property	33,089.80	34,279.59
1112	District Levy - Personal Property	482.38	309.24
1190	Penalties and Interest on Taxes	50.67	74.54
1510	Interest Earnings	2,506.08	0.01
1910	Rentals	15,455.03	0.00
9710	Residual Equity Transfers In	14,732.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		66,316.23	34,663.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2018 Value	2019 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services	0.00	240.00
			4XX Purchased Property Services	0.00	3,350.00
			6XX Supplies and Materials	0.00	199.74
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	49,929.03	0.00
950					
1XX Regular Education Programs - Elementary/Secondary					
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	14,732.27	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				64,661.30	3,789.74

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	1,729.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,663.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,789.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,603.40	(5)



Trustees' Financial Summary

FY2018-19

Submit ID:

07 Cascade County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2018 Value	2019 Value
	1111 District Levy - Real Property	24,114.06	25,514.09
	1112 District Levy - Personal Property	358.53	385.91
	1190 Penalties and Interest on Taxes	41.93	63.83
	1510 Interest Earnings	1,368.29	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	1,613.39
950			
	9710 Residual Equity Transfers In	14,732.28	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>40,615.09</u>	<u>27,577.22</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	240.00
			4XX Purchased Property Services	0.00	3,350.00
			6XX Supplies and Materials	0.00	180.50
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	30,878.13	0.00
950					
	190 School Safety Projects				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	14,732.28	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>45,610.41</u>	<u>3,770.50</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	782.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,577.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,770.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,589.53	(5)

BUDGETED FUNDS
REVENUE & EXPENDITURE
ACTUALS SUMMARY

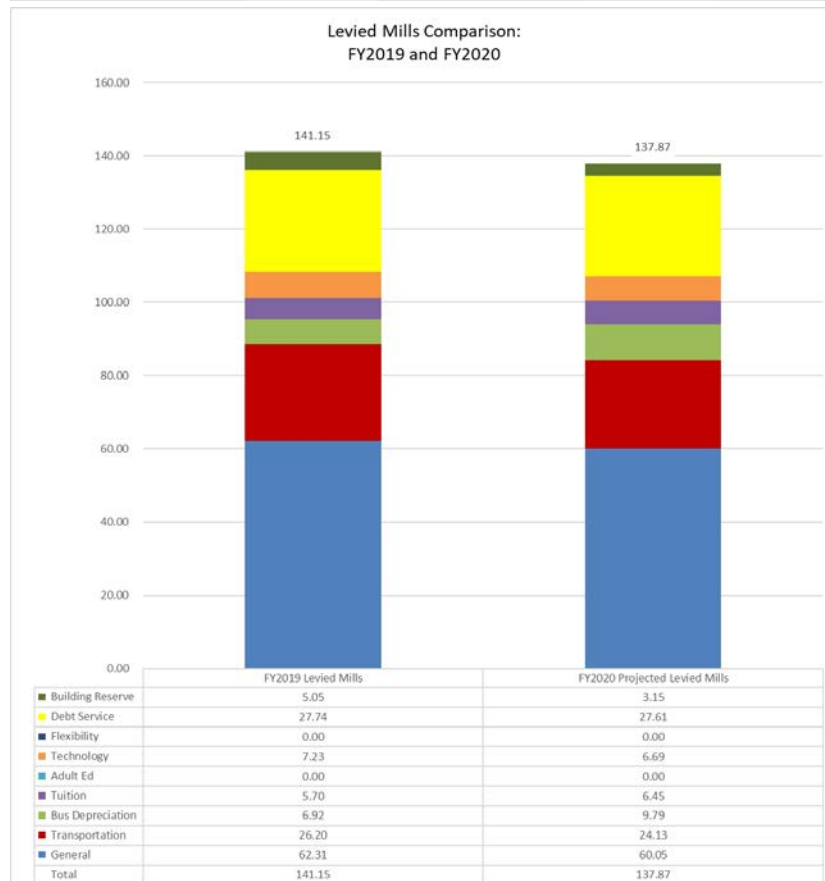
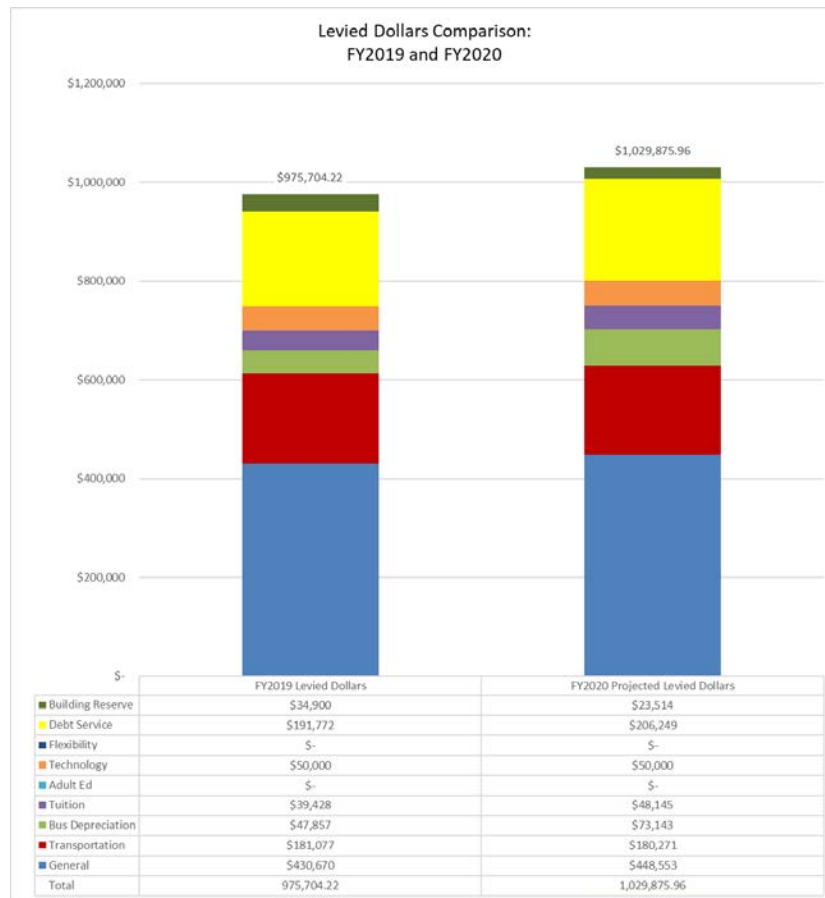


Fund	Recei ved Current Month	Recei ved YTD	Esti mated Revenue	Revenue To Be Recei ved	% Recei ved
101 General Fund	159,621.07	1,333,476.33	1,339,509.21	6,032.88	100 %
110 Transportati on	35,556.90	240,849.62	250,082.74	9,233.12	96 %
111 Bus Depreci ati on	2,176.85	48,910.31	47,856.69	-1,053.62	102 %
113 Tui ti on	1,791.92	39,456.30	39,428.46	-27.84	100 %
114 Reti rement	5,356.78	174,884.52	176,379.23	1,494.71	99 %
128 Technol ogy	2,272.65	49,660.82	50,000.00	339.18	99 %
129 Fl ex	0.00	1,133.66	0.00	-1,133.66	** %
150 Debt Servi ce	8,719.59	191,172.79	191,771.99	599.20	100 %
161 Bui lding Reserve	1,587.23	34,663.38	34,900.00	236.62	99 %
201 General Fund	116,589.42	1,016,583.84	1,022,939.81	6,355.97	99 %
210 Transportati on	34,604.46	249,082.47	259,148.50	10,066.03	96 %
211 Bus Depreci ati on	2,223.06	53,224.66	51,938.49	-1,286.17	102 %
213 Tui ti on	253.02	6,926.09	5,871.00	-1,055.09	118 %
214 Reti rement	4,300.67	131,830.78	136,553.12	4,722.34	97 %
217 Adul t Educati on	564.27	13,165.51	13,234.49	68.98	99 %
228 Technol ogy	4,272.49	99,584.57	100,000.00	415.43	100 %
229 Fl ex	0.00	1,133.66	0.00	-1,133.66	** %
250 Debt Servi ce	8,353.70	195,423.38	195,479.30	55.92	100 %
261 Bui lding Reserve	1,175.61	27,577.22	25,900.00	-1,677.22	106 %
Grand Total :	389,419.69	3,908,739.91	3,940,993.03	32,253.12	99 %

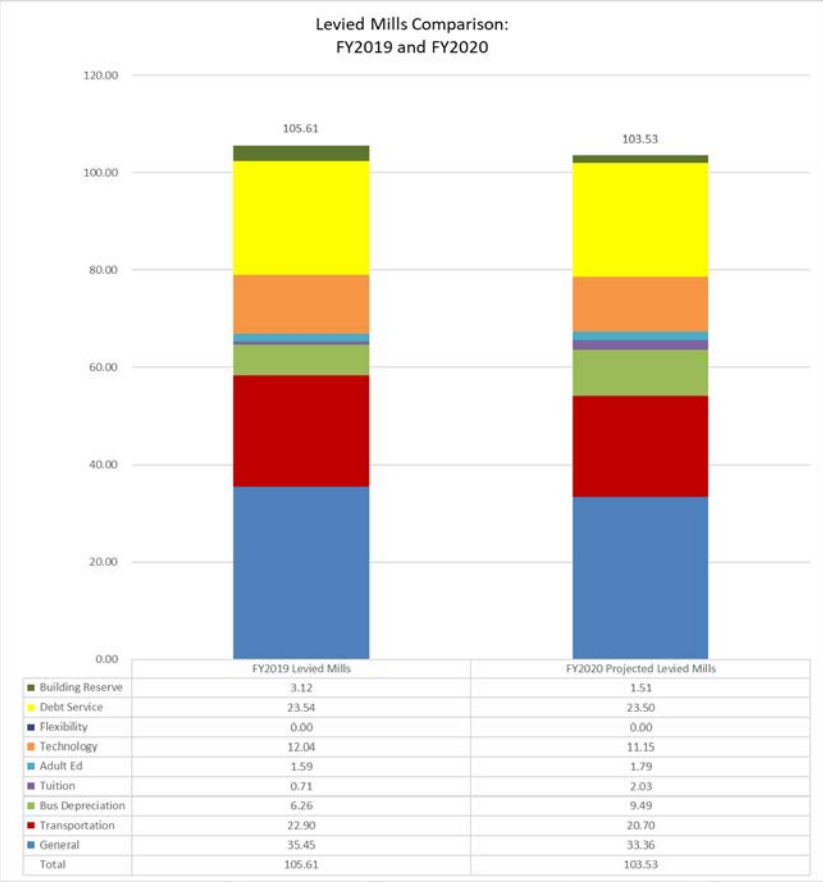
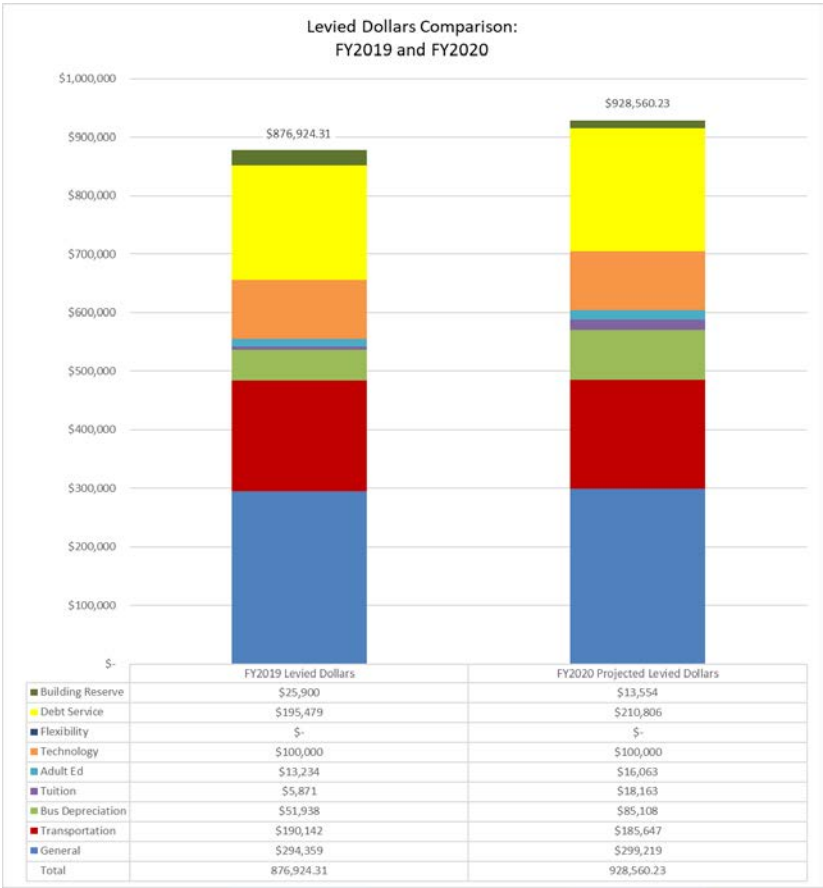
CASCADE PUBLIC SCHOOLS
Statement of Expenditure - Budget vs. Actual Report
 For the Accounting Period: 6 / 19

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
101 General Fund	107,754.39	1,334,527.69	1,339,509.00	1,339,509.00	4,981.31	100 %
110 Transportation	43,235.42	231,086.52	250,082.00	250,082.00	18,995.48	92 %
111 Bus Depreciation	0.00	49,430.00	236,903.00	236,903.00	187,473.00	21 %
113 Tuition	-1.78	41,061.30	41,070.00	41,070.00	8.70	100 %
114 Retirement	3,899.64	183,713.69	205,154.00	205,154.00	21,440.31	90 %
128 Technology	11,924.37	46,071.87	52,745.00	52,745.00	6,673.13	87 %
129 Flex	1,000.00	1,359.00	5,714.00	5,714.00	4,355.00	24 %
150 Debt Service	199,112.50	203,575.00	208,925.00	208,925.00	5,350.00	97 %
161 Building Reserve	0.00	3,789.74	36,629.00	36,629.00	32,839.26	10 %
201 General Fund	61,537.66	1,020,502.42	1,022,939.00	1,022,939.00	2,436.58	100 %
210 Transportation	71,242.01	265,068.09	265,928.00	265,928.00	859.91	100 %
211 Bus Depreciation	0.00	49,430.00	260,992.00	260,992.00	211,562.00	19 %
213 Tuition	-1.39	31,527.13	32,309.00	32,309.00	781.87	98 %
214 Retirement	2,852.78	149,954.26	155,548.00	155,548.00	5,593.74	96 %
217 Adult Education	350.80	9,994.29	14,000.00	14,000.00	4,005.71	71 %
228 Technology	29,041.27	65,005.37	104,307.00	104,307.00	39,301.63	62 %
229 Flex	0.00	131.58	6,926.00	6,926.00	6,794.42	2 %
250 Debt Service	204,200.00	208,750.00	214,100.00	214,100.00	5,350.00	98 %
261 Building Reserve	0.00	3,770.50	26,682.00	26,682.00	22,911.50	14 %
Grand Total:	736,147.67	3,898,748.45	4,480,462.00	4,480,462.00	581,713.55	87 %

2019 vs 2020 BUDGET COMPARISONS - ELEMENTARY



2019 vs 2020 BUDGET COMPARISONS – HIGH SCHOOL



NON BUDGETED FUNDS



112 FOOD SERVICES

The Food Services Fund is used for school food service operations including kitchen staff salaries, food, supplies & maintenance pertaining to the food service program, etc.

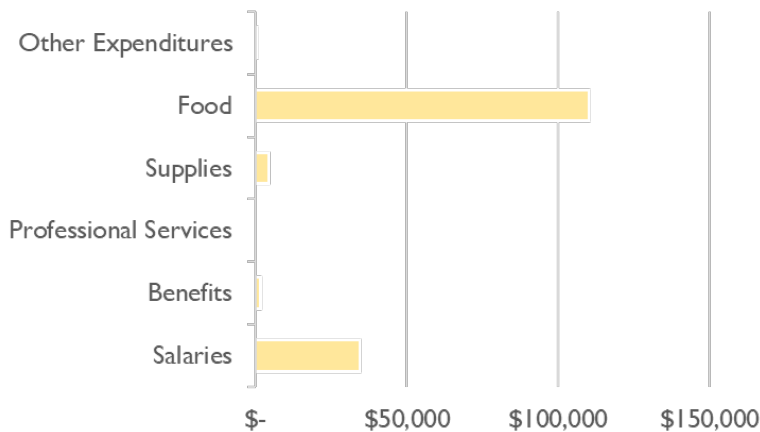
The sources of revenue for this fund include:

- Lunch Sales
- State Reimbursements
- Federal Reimbursements
- Grants

The budget of this fund is restricted to the beginning cash balance, plus revenue brought in throughout the fiscal year. Being historically in the red, the Cascade Board of Trustees voted to increase the prices of lunches by \$0.20 for student meals and \$0.25 for adult meals for the FY2020 school year. The increase in lunch prices will help to fund the Food Service Fund, without having to supplement with the General Fund.

Students and families are urged to fill out the OPI FP-14 Free and Reduced Application to help with the cost of feeding their children in school.

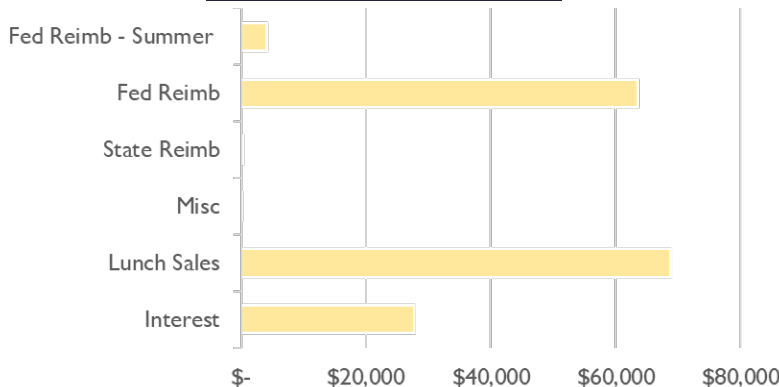
FY2019 Actual Expenditures



Total: \$152,464



FY2019 Actual Revenue:



Total: \$164,690

Ending cash balance at June 30, 2019 was \$16,612. This will be used to fund the Food Service account for FY2020. The budget will be \$151,821 for FY2020.



Trustees' Financial Summary

FY2018-19

Submit ID:

07 Cascade County

0101 Cascade Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2018 Value	2019 Value
1510	Interest Earnings	0.00	27,783.78
1611	National School Lunch Program	78,564.75	68,844.57
1900	Other Revenue from Local Sources	0.00	149.05
3220	State Food Services Match	211.07	253.43
4550	Federal Child Nutrition	64,374.39	63,622.77
4555	School Foods Summer Program - 10.559	8,463.90	4,036.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		151,614.11	164,689.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2018 Value	2019 Value
910 Food Services					
31XX Food Services					
			1XX Personal Services - Salaries	16,704.15	34,624.61
			2XX Personal Services - Employee Benefits	0.00	1,659.66
			3XX Purchased Professional and Technical Services	6,485.00	715.70
			4XX Purchased Property Services	0.00	518.81
			6XX Supplies and Materials	123,492.63	114,693.74
			810 Dues and Fees	545.50	251.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				147,227.28	152,464.32

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	4,960.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	164,689.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	152,464.32	(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	573.38	(4b)
	-573.38	
	-573.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,612.37	(5)

X15 MISCELLANEOUS FUND

The Miscellaneous Programs Fund is used for accounting for the miscellaneous revenue sources granted to the District. Authorized by Section 20-9-507, MCA, its purpose is to account for local, state or federal grants and reimbursements. Donations that allow the expenditure of both principal and interest for support of district programs are deposited in this fund. Allowable expenditures are determined by the grant award or agreement.

Cascade School District has several revenue sources for this fund. They include:

- **Title I - Schoolwide**
 - Title I, Part A, along with the rest of the Elementary and Secondary Education Act was reauthorized on December 10, 2015 by the Every Student Succeeds Act, P.L. 114-95.
 - More than 50,000 public schools across the country use Title I funds to provide additional academic support and learning opportunities to help low-achieving children master challenging curricula and meet state standards in core academic subjects.
 - Cascade School District uses this grant to fund our Title I Program. The grant is ran through the Elementary School District.
 - *FY2020 Grant Award: \$108,093*

- **Title IV - 21st Century**
 - The SSAE program is intended to improve students' academic achievement by increasing the capacity of state education agencies, local education agencies, and local communities to provide all students with access to a well-rounded education.
 - Cascade School District uses this grant to fund the XCELL After School Program. The grant is ran through the Elementary School District.
 - *FY2020 Grant Award: \$125,000*

- **Carl Perkins - Secondary**
 - This program provides funding to assist high schools in paying the additional costs of approved career and technical education programs. Career and technical education programs eligible for Carl D. Perkins funding include: agriculture education; health occupations education; business education; family and consumer sciences education; industrial, trades & technology education; and marketing education. Programs must be taught by instructors endorsed in the respective curricular area.
 - Cascade School District uses this grant to help supplement activities such as FFA & BPA. The grant is ran through the High School School District.
 - *FY2020 Grant Award: \$6,214*

- **Title VI, Part B - SRSA (REAP)**
 - The purpose of the Small Rural School Achievement program is to provide rural LEAs with financial assistance to fund initiatives aimed at improving student academic achievement.
 - Cascade School District uses this grant for technology, professional development, supplies, etc. Each District is awarded a separate grant.
 - *FY2020 Grant Award: EL - \$14,309; HS - \$11,526*

- **VoEd All Career & Tech Programs**
 - Like Carl Perkins, this program provides funding to support and improve Montana Schools Career and Technical Education programs.
 - Cascade School District uses this grant to help fund Vocational Education classes including Agriculture, Business and Family & Consumer Sciences. The grant is ran through the High School District.
 - *FY2020 Grant Award: TBD (typically around \$5,000)*

- **Advancing Agriculture Education Program**
 - Established through 20-7-334, MCA, this program is funded through the advancing agriculture education in Montana program in the state special revenue fund. Ag Ed programs may submit applications to the OPI for grant awards.
 - This grant is used for the VoAg classes. In FY2019, Mr. Tilleman was awarded a \$22,000 Advancing Ag grant and used a large portion of the proceeds to do improvements and maintenance on the science lab. The grant is ran through the High School District
 - *FY2020 Grant Award: TBD (\$7,500 remaining from FY2019)*

- **Jobs for Montana Graduates**
 - JMG is a program funded by the Montana Department of Labor and Industry with the main purpose of preparing middle and high school students for the workforce. JMG actively promotes student success by connecting students with local employer and teaching them workplace professionalism, leadership skills and career readiness.
 - Cascade Schools uses this grant to fund the JMG activity group. The grant is ran through the High School District.
 - *FY2020 Grant Award: \$3,000*

- **SPRINT Grant**
 - This grant/donation is provided to the school every year by SPRINT for the use of District property to house a cell tower. The District has historically used this grant to pay for the yearly district house payment and maintenance and upkeep on the property.
 - *FY2020 Grant Award: TBD (typically around \$12K)*

- **Medicaid**
 - These funds are used to fund the AWARE program. AWARE works in improving lifestyles and opportunities for Montanan families and children and people with developmental disabilities or mental challenges. Medicaid reimburses the school 100% for the services provided to the school.

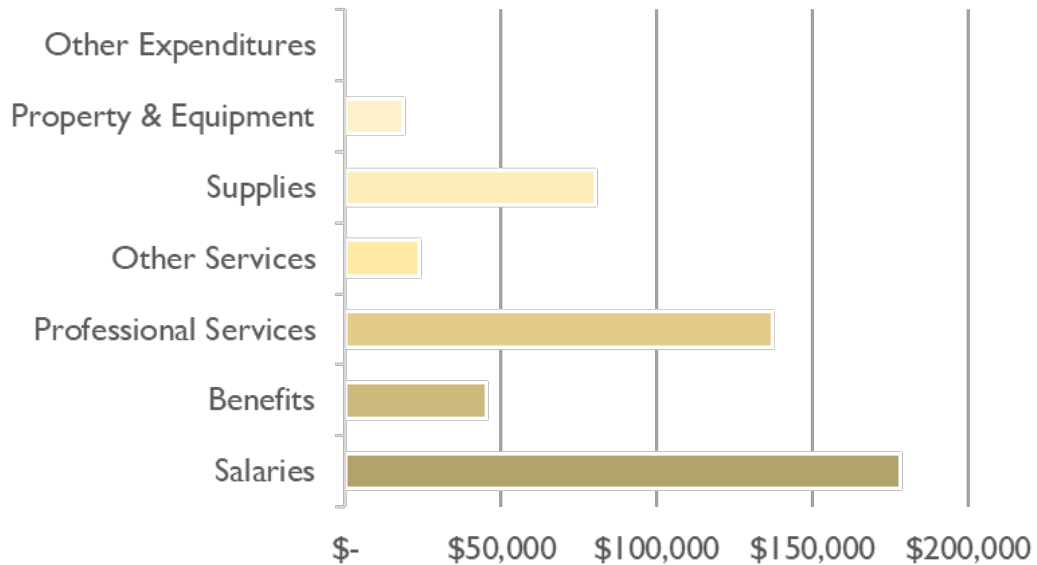
- **MTDA**
 - Montana Digital Academy provides compensation to our teachers who provide their teaching services as an online instructor to the Montana Digital Academy.

- **Miscellaneous Grants**
- **Donations & Misc Revenue**

X15 MISCELLANEOUS FUND REVENUES & EXPENDITURES

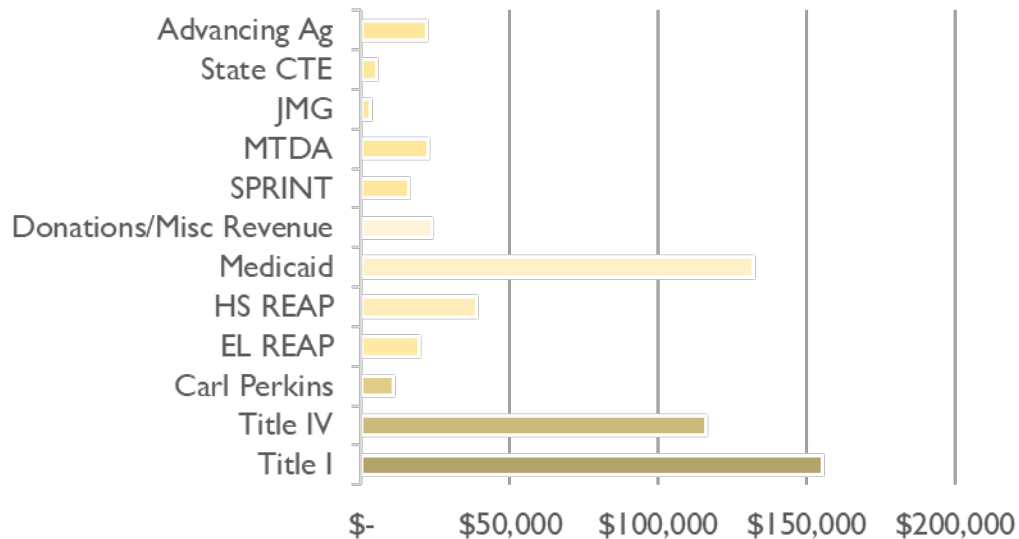
Most grants carry over year to year if there is a fund balance remaining at the close of the year. Some grants have certain restrictions on the timeframe of when a grant needs to be fully expended.

Actual Expenditures FY2019



Total: \$483,949

Actual Revenues FY2019



Total: \$565,203



Trustees' Financial Summary

FY2018-19

Submit ID:

07 Cascade County

0101 Cascade Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2019 Value
027	Smarter Breakfast Project	
	4650 Federal Miscellaneous Grants from OPI	250.00
090	Misc Federal Grant from other State Agency	
	1900 Other Revenue from Local Sources	500.00
419	Title IV, Part B, 21st Century	
	4340 Title IV, Part B, 21st Century Community Learning Centers	115,922.37
518	Title I - Schoolwide	
	4200 Title I, Part A, Improving Basic Programs	25,452.00
519	Title I - Schoolwide	
	4200 Title I, Part A, Improving Basic Programs	129,846.00
555	Medicaid	
	3355 Medicaid - Miscellaneous	132,102.25
562	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,054.15
563	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,336.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		423,462.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2018 Value	2019 Value
090	Misc Federal Grant from other State Agency				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		500.00
			090 Subtotal		500.00
419	Title IV, Part B, 21st Century				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			1XX Personal Services - Salaries		53,502.91
			2XX Personal Services - Employee Benefits		7,613.89
			3XX Purchased Professional and Technical Services		2,880.00
			5XX Other Purchased Services		473.70
			6XX Supplies and Materials		25,319.53
			419 Subtotal		89,790.03
518	Title I - Schoolwide				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		16,159.33



Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2018 Value	2019 Value
			2XX Personal Services - Employee Benefits		2,464.23
			5XX Other Purchased Services		2,680.99
			6XX Supplies and Materials		15,291.84
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		270.83
			2XX Personal Services - Employee Benefits		103.42
			518 Subtotal		<u>36,970.64</u>
519	Title I - Schoolwide				
	420 Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			1XX Personal Services - Salaries		76,336.26
			2XX Personal Services - Employee Benefits		27,723.95
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		2,979.16
			2XX Personal Services - Employee Benefits		1,034.43
			519 Subtotal		<u>108,073.80</u>
555	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		122,780.59
			555 Subtotal		<u>122,780.59</u>
562	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		6,054.15
			562 Subtotal		<u>6,054.15</u>
563	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		2,179.48
			2XX Personal Services - Employee Benefits		616.21
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services		4,777.14
			7XX Property and Equipment Acquisition		3,911.55
			563 Subtotal		<u>11,484.38</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u><u>375,653.59</u></u>



Trustees' Financial Summary

FY2018-19

Submit ID:

07 Cascade County

0101 Cascade Elem

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					2,197.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					423,462.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					375,653.59	(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	16,891.15	Less Last Year	743.01	(4b)	16,148.14	
					16,148.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					66,154.97	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
027 Smarter Breakfast Project	250.00	0.00	250.00
090 Misc Federal Grant from other State Agency	500.00	500.00	0.00
419 Title IV, Part B, 21st Century	115,922.37	89,790.03	26,132.34
518 Title I - Schoolwide	25,452.00	36,970.64	-11,518.64
519 Title I - Schoolwide	129,846.00	108,073.80	21,772.20
555 Medicaid	132,102.25	122,780.59	9,321.66
562 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,054.15	6,054.15	0.00
563 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,336.00	11,484.38	1,851.62
Total	423,462.77	375,653.59	47,809.18



Trustees' Financial Summary

FY2018-19

Submit ID:

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: Fund Code 15

PRC Revenue	2019 Value
002 SPRINT Grant	
1900 Other Revenue from Local Sources	15,918.69
005 Miscellaneous State Grant	
3290 State - Other State Grants	22,628.23
016 Track Renovation	
1900 Other Revenue from Local Sources	18,450.00
017 IGraduate Montana	
1900 Other Revenue from Local Sources	3,500.00
019 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	5,300.00
022 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	22,000.00
090 Donations & Misc Revenue	
1900 Other Revenue from Local Sources	1,400.00
219 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
318 Carl Perkins (Federal Vo-Ed)-Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,131.00
319 Carl Perkins (Federal Vo-Ed)-Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	6,921.00
571 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,453.47
572 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,935.00
573 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,353.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	141,990.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC Program Function Object	2018 Value	2019 Value
002 SPRINT Grant		
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition		10,697.28
002 Subtotal		10,697.28



Trustees' Financial Summary

FY2018-19

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0102 Cascade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2018 Value	2019 Value
005	Miscellaneous State Grant				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		22,628.24
			2XX Personal Services - Employee Benefits		3,903.09
			005 Subtotal		<u>26,531.33</u>
016	Track Renovation				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		5,388.16
			6XX Supplies and Materials		4,468.65
			016 Subtotal		<u>9,856.81</u>
019	Vo Ed All Career & Tech Ed Programs				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			5XX Other Purchased Services		4,259.48
			6XX Supplies and Materials		737.00
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		418.58
			019 Subtotal		<u>5,415.06</u>
022	Advancing Agriculture Education Program				
	327	State - Advancing Agriculture Education			
		1XXX	Instruction		
			5XX Other Purchased Services		3,030.50
			6XX Supplies and Materials		11,469.24
			022 Subtotal		<u>14,499.74</u>
219	Jobs for Montana Graduates				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		1,945.02
			6XX Supplies and Materials		1,054.98
			219 Subtotal		<u>3,000.00</u>
319	Carl Perkins (Federal Vo-Ed)-Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		5,406.00
			319 Subtotal		<u>5,406.00</u>



Trustees' Financial Summary

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07 Cascade County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2018 Value	2019 Value
571	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		3,453.47
				571 Subtotal		<u>3,453.47</u>
572	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)					
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services		600.00
			5XX	Other Purchased Services		863.60
			6XX	Supplies and Materials		5,894.49
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries		2,349.45
			2XX	Personal Services - Employee Benefits		1,370.96
		23XX	Support Services - General Administration			
			3XX	Purchased Professional and Technical Services		1,705.00
			6XX	Supplies and Materials		5,150.00
				572 Subtotal		<u>17,933.50</u>
573	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)					
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries		1,887.81
			2XX	Personal Services - Employee Benefits		565.41
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services		4,777.13
			7XX	Property and Equipment Acquisition		3,912.92
				573 Subtotal		<u>11,143.27</u>
630	Athletics					
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			3XX	Purchased Professional and Technical Services		358.90
				630 Subtotal		<u>358.90</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						<u><u>108,295.36</u></u>



Trustees' Financial Summary

FY2018-19

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0102 Cascade H S

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						27,347.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						141,990.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						108,295.36 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	4,777.13	Less Last Year	0.00	(4b)		4,777.13
						4,777.13 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						65,819.67 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 SPRINT Grant	15,918.69	10,697.28	5,221.41
005 Miscellaneous State Grant	22,628.23	26,531.33	-3,903.10
016 Track Renovation	18,450.00	9,856.81	8,593.19
017 IGraduate Montana	3,500.00	0.00	3,500.00
019 Vo Ed All Career & Tech Ed Programs	5,300.00	5,415.06	-115.06
022 Advancing Agriculture Education Program	22,000.00	14,499.74	7,500.26
090 Donations & Misc Revenue	1,400.00	0.00	1,400.00
219 Jobs for Montana Graduates	3,000.00	3,000.00	0.00
318 Carl Perkins (Federal Vo-Ed)-Basic Grant	4,131.00	0.00	4,131.00
319 Carl Perkins (Federal Vo-Ed)-Basic Grant	6,921.00	5,406.00	1,515.00
571 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,453.47	3,453.47	0.00
572 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	17,935.00	17,933.50	1.50
573 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	17,353.00	11,143.27	6,209.73
630 Athletics	0.00	358.90	-358.90
Total	141,990.39	108,295.36	33,695.03

X21 COMPENSATED ABSENCES

Authorized by Section 20-9-512, MCA, for the purpose of financing the accumulated sick leave and vacation pay that a non-teaching or administrative school district employee is entitled to upon termination of employment. Funded using budgeted General Fund transfers. Funds in excess of limit must be returned to General Fund. Limited to 30% of the sick and vacation leave payout for non-teaching and administrative employees. Must have budget authority in the General Fund for a transfer.

The District recently started using this fund and it has taken relief from the General Fund when non-teaching employees separate from the District and must be payed termination compensation.

Revenue sources for this fund come solely from transfers from the General Funds at year end.

Compensated Absence Information for Year End 2019 for Fiscal Year 2020 Budget:

School District Name/No.	Cascade School District								
For Fiscal Year Ended:	2019								
COMPENSATED ABSENCES WORKSHEET - RECAP	Total Vacation and Sick Leave Liability	Employer FICA	Employer PERS	Employer TRS	Employer Unemployment	Employer Workers Comp	Compensated Absence Liability		
Administrative & Non-Teaching Staff	49,161.38	3,760.84	2,315.66	1,835.26	132.77	1,567.59	58,773.50		
Teaching Staff	54,529.64	4,171.52	0.00	4,891.32	0.00	289.01	63,881.49		
TOTALS	103,691.02	7,932.36	2,315.66	6,726.58	132.77	1,856.60	122,654.99		
COMPENSATED ABSENCE LIABILITY FUND LIMIT (see 20-9-512, MCA below):								121	221
Total Liability for Administrative & Non-Teaching Staff							58,773.50	30,473.58	28,299.92
							X 30%	30%	30%
Maximum amount allowed in Compensated Absences Liability Fund (21)							17,632.05	9,142.07	8,489.98
Enter Cash Balance in Fund 21 as of June 30							11,878.46	7,540.48	4,337.98
Amount allowed to transfer (if negative, must transfer back to General Fund; if positive, may transfer up to this amount from General Fund)							5,753.59	1,601.59	4,152.00

FY2020 Compensated Absence Funds Budgets:

- Elementary: \$9,142
- High School: \$8,490



Trustees' Financial Summary

FY2018-19

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07 Cascade County

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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:			Fund Code 21	
PRC	Revenue		2018 Value	2019 Value
	1510 Interest Earnings		34.23	0.00
	5300 Operating Transfers from Other Funds		9,642.43	1,601.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			9,676.66	1,601.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21			
PRC	Program	Function	Object		2018 Value	2019 Value		
	1XX Regular Education Programs - Elementary/Secondary							
		27XX Student Transportation Services						
			1XX Personal Services - Salaries		0.00	1,805.34		
			2XX Personal Services - Employee Benefits		0.00	119.70		
	420 Title I, Part A, Improving Basic Programs							
		1XXX Instruction						
			1XX Personal Services - Salaries		0.00	1,861.35		
			2XX Personal Services - Employee Benefits		0.00	157.29		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	3,943.68		

Schedule Of Changes Worksheet						Fund Code 21	
Beginning Fund Balance						11,484.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,601.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,943.68	(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)						9,142.07	(5)



Trustees' Financial Summary

FY2018-19

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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:			Fund Code 21	
PRC	Revenue		2018 Value	2019 Value
	1510 Interest Earnings		22.99	0.00
	5300 Operating Transfers from Other Funds		5,000.00	4,152.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			5,022.99	4,152.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	1,805.35
			2XX Personal Services - Employee Benefits	0.00	119.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	1,925.04

Schedule Of Changes Worksheet							Fund Code 21	
Beginning Fund Balance							6,263.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							4,152.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							1,925.04	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							8,489.98	(5)

260 BUILDING FUND

Authorized by Section 20-9-508, MCA, the Building Fund is used primarily to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403, MCA. The fund is also used to account for insurance proceeds for damaged property as provided in 20-6-608, MCA, or the sale or rental of property as provided by 20-6-604 and 607, MCA.

Revenue sources for this fund come from the sale of bonds, insurance proceeds, rental revenue, etc.

Cascade School District has a Building Fund in the High School District, but since its revenues and expenditures are strictly outlined in MCA, it is not needed or utilized at this time.

Current Fund Balance of this fund is \$4,741.





Trustees' Financial Summary

FY2018-19

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2018 Value	2019 Value
	1510 Interest Earnings	3,012.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,012.10	0.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	2,311.00
			6XX Supplies and Materials	468.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	157,935.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				158,403.00	2,311.00

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	7,052.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,311.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,741.31	(5)

282 INTERLOCAL AGREEMENT FUND

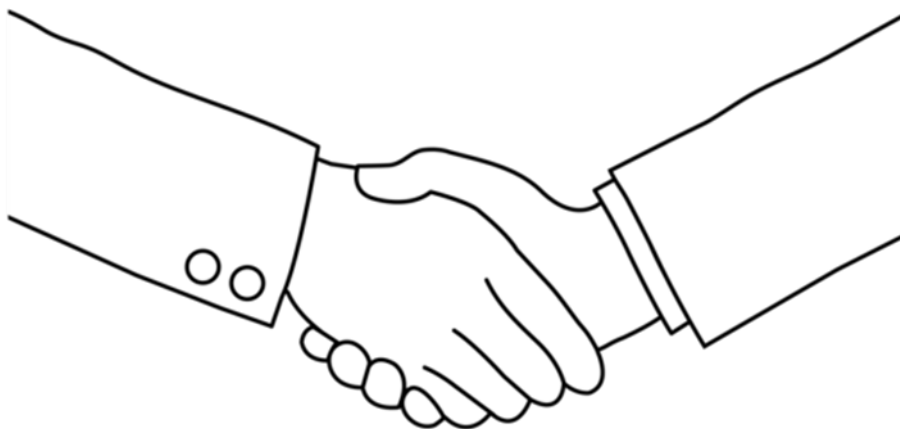
The Interlocal Agreement Fund, authorized by Sections 20-7-457, 20-3-363, 20-9-511, 20-7-801, and 20-9-701, MCA, for the purpose of accounting for revenues and expenditures related to an interlocal agreement between two or more school districts or other local governments. Expenditures are limited to the amount of cash on hand.

Expenditures must be mutually agreed upon in an interlocal cooperative agreement or multi-district agreement. Trustees may transfer money from any budgeted fund to the Interlocal Agreement Fund. Transfers are not allowed from the Retirement Fund or Debt Service Fund. General Fund transfers are limited to the amount of Direct State Aid (DSA). Transfers made from a fund with a permissive levy may not be replenished in a subsequent year.

Cascade School District created an Interlocal Agreement Fund through a Multi-District Agreement with the Elementary and High School Districts in 2016. Since then, the District has been able to transfer year end monies from the General and Transportation Funds for discretionary use across both Districts.

The District is not obligated to expend funds in the Interlocal Agreement Fund in any specified time. Monies can build in that fund until the Districts have use to do so.

FY2020 Fund Balance: \$247,693





Trustees' Financial Summary

FY2018-19

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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:			Fund Code 82	
PRC	Revenue		2018 Value	2019 Value
	1900 Other Revenue from Local Sources		126,881.37	0.00
	5300 Operating Transfers from Other Funds		0.00	71,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives		0.00	68,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			126,881.37	139,500.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	2,580.00	0.00
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	2,157.00
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	16,750.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	57,523.39	7,175.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	0.00	2,934.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				60,103.39	29,016.00

Schedule Of Changes Worksheet			Fund Code 82	
Beginning Fund Balance			137,209.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			139,500.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			29,016.00	(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)			247,693.14	(5)

284 EXTRACURRICULAR FUND

The Student Extracurricular Fund, as authorized by Section 20-9-504, MCA, is used for receiving and expending money collected for pupil extracurricular functions. Examples include athletics, clubs, classes, student government organizations and student publications. Funds may be maintained in a separate bank account outside control of the county treasurer.

Cascade School District currently runs all of the funds for the Extracurricular Fund through Stockmens Bank in Cascade, as opposed to the county treasurer. Each fund shown below is overlooked by its own advisor and is held accountable for the revenues and expenditures run through their account. It is their responsibility to ensure that their fund is never in the red.

		CASCADE PUBLIC SCHOOLS						Page: 1 of 2	
		Statement of Activity by Account Name for 07/01/18 to 06/30/19						Report ID: S100	
Account	Opening Balance	Disbursed (-)	Receipts			Invest (+)	Misc. Earnings (+)	Misc. Charges (-)	Closing Balance
			in Transit (+)	Deposits (+)	Transfers (+)				
21 3-4-5TH GRADE	91.95	0.00	0.00	0.00	-92.09		0.14	0.00	0.00
8 6-7-8TH GRADE	297.68	0.00	0.00	0.00	-298.11		0.43	0.00	0.00
1 ANNUAL	-1733.78	383.00	0.00	2138.15	0.00		0.00	0.00	21.37
2 ATHLETICS	-488.97	35634.06	0.00	43520.57	506.88		17.24	437.14	7484.52
36 BADGER CUB FB	1104.11	1104.11	0.00	0.00	0.00		0.00	0.00	0.00
61 BADGER CUB XC	266.53	0.00	0.00	0.00	-266.53		0.00	0.00	0.00
50 BADGER CUBS BEALL	1080.39	1080.39	0.00	0.00	0.00		0.00	0.00	0.00
69 BADGER STORE	239.99	0.00	0.00	0.00	-240.35		0.36	0.00	0.00
5 BAND	3887.94	2742.87	0.00	4035.00	-5.94		9.09	60.00	5123.22
51 BOOK FAIR	847.67	3414.21	0.00	2821.83	0.00		2.25	0.00	257.54
3 BPA	1659.98	25805.80	0.00	27303.60	-1704.34		7.97	319.17	1142.24
4 CHEER/PEP CLUB	66.20	1591.02	0.00	2434.50	0.00		1.98	93.95	817.71
7 CHOIR	-5.94	0.00	0.00	0.00	5.94		0.00	0.00	0.00
44 CLASS OF 2015	0.00	-236.00	0.00	0.00	-236.00		0.00	0.00	0.00
48 CLASS OF 2019	2933.22	3431.63	0.00	459.00	34.67		4.74	0.00	0.00
59 CLASS OF 2020	706.72	541.30	0.00	799.32	0.00		2.33	0.00	967.07
60 CLASS OF 2021	268.76	0.00	0.00	427.60	0.00		1.28	0.00	697.64
16 CLASS OF 2022	100.21	0.00	0.00	192.62	0.00		0.28	0.00	293.11
13 CONCESSIONS	9349.95	17607.34	0.00	20540.63	-175.39		30.83	0.00	12138.68
99 CONVERSION ACCOUNT	0.00	-156.00	0.00	0.00	-156.00		0.00	0.00	0.00
47 COUNSELING	2590.15	2112.31	0.00	1232.00	0.00		4.47	0.00	1714.31
65 DRIVERS EDUCATION	0.00	5225.00	0.00	5225.00	0.00		1.26	0.00	1.26
32 FCS	-278.06	1831.67	0.00	2087.69	21.34		0.70	0.00	0.00
15 FFA	-4047.32	33110.74	0.00	39814.60	1704.34		3.37	0.00	4364.25
64 FOOD SERVICE CLEARING	-2762.17	64565.41	-47.55	66885.72	646.14		15.06	171.79	0.00
12 HS BOYS' BB	317.06	0.00	0.00	168.60	0.00		1.19	0.00	486.85
46 HS CROSS COUNTRY	297.45	139.23	0.00	373.60	0.00		1.42	0.00	533.24
38 HS FOOTBALL	3900.66	7133.67	0.00	7757.00	0.00		10.25	0.00	4534.24
40 HS GIRLS' BB	1470.71	269.68	0.00	188.60	0.00		3.77	0.00	1393.40
66 HS GOLF	-681.28	232.32	0.00	1174.00	0.00		0.06	0.00	260.46
19 HS HONOR SOCIETY	1015.45	16.92	0.00	0.00	0.00		2.61	0.00	1001.14
29 HS STUDENT COUNCIL/MBI	432.82	935.33	0.00	85.10	1296.91		1.15	0.00	880.65
37 HS TRACK	-20.34	15.99	0.00	584.80	0.00		0.83	0.00	549.30
10 HS VOLLEYBALL	-218.92	1829.78	0.00	4601.64	0.00		3.00	0.00	2555.94
34 HS WRESTLING	31.92	45.96	0.00	1100.30	-68.25		1.63	0.00	1019.64
63 INTEREST EARNINGS	-63.17	0.00	0.00	0.00	63.17		0.00	0.00	0.00
57 JH BOYS BB	333.30	0.00	0.00	0.00	0.00		0.85	0.00	334.15
39 JH FOOTBALL	311.21	309.55	0.00	0.00	0.00		0.06	0.00	1.72
56 JH GIRLS BB	24.14	0.00	0.00	0.00	0.00		0.06	0.00	24.20
35 JH HONOR SOCIETY	204.23	0.00	0.00	0.00	0.00		0.52	0.00	204.75
27 JH STUDENT COUNCIL	-31.24	0.00	0.00	0.00	31.24		0.00	0.00	0.00
53 JH TRACK	0.00	0.00	0.00	778.30	0.00		1.72	0.00	780.02
54 JH VOLLEYBALL	277.30	0.00	0.00	0.00	0.00		0.72	0.00	278.02
43 JMC	-718.05	811.32	0.00	1609.69	0.00		0.95	0.00	81.27
18 K-8 MISC EARNINGS	2790.12	381.46	0.00	303.80	390.20		7.82	0.00	3110.48
26 LIVING 2 SERVE	-1200.48	1921.50	0.00	4175.00	0.00		1.70	0.00	1054.72
30 PAWS/MBI	1093.97	0.00	0.00	0.00	-1095.58		1.61	0.00	0.00
25 REVOLVING	3042.63	2639.10	0.00	3705.45	-299.08		11.91	280.04	3541.77
24 ROBOTICS	22.17	0.00	0.00	0.00	0.00		0.04	0.00	22.21
68 SAM YOUTH ENDOWMENT	1005.32	1000.00	0.00	0.00	-6.80		1.48	0.00	0.00
9 SCHOLARSHIP	3154.92	1500.00	0.00	400.00	6.80		6.64	0.00	2068.36
33 SHOP FUND	711.51	1803.03	0.00	1300.00	0.00		1.50	0.00	209.98

Account	Opening Balance	Disbursed (-)	MUNICIPAL			Invest (+)	MISC.		Closing Balance
			in Transit (+)	Deposits (+)	Transfers (+)		Earnings (+)	Charges (-)	
31 TECHNOLOGY	4249.90	1501.36	0.00	2740.33	0.00		14.60	0.00	5503.47
17 XCELL	7728.30	8203.77	0.00	1956.09	0.00		6.45	0.00	1487.07
899 MISC EARNINGS	182.25	0.00	0.00	0.00	-63.17		0.00	0.00	119.08
899 MISC CHARGES	25.00	0.00	0.00	0.00	0.00		0.00	0.00	25.00
Total for Student Accounts	45864.07	230478.83	-47.55	252920.13			188.32	1362.09	67084.05
Bank Account Totals	45864.07	230478.83	-47.55	252920.13	0.00		188.32	1362.09	67084.05
							Bank Balance		67084.05
							Plus Outstanding Checks		6886.90
							Minus Outstanding Deposits		474.76

							Balance		73496.19
							Minus Receipts in Transit		0.00

							Statement Balance		73496.19





Trustees' Financial Summary

FY2018-19

Submit ID:

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:			Fund Code 84	
PRC	Revenue		2018 Value	2019 Value
	1510 Interest Earnings		187.83	188.32
	1700 Student Extracurricular Activity Receipts		266,180.12	252,872.58
	6100 Material Prior Period Revenue Adjustments		453.25	248.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			266,821.20	253,309.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 84	
PRC	Program	Function	Object	2018 Value	2019 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	265,399.35	231,840.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				265,399.35	231,840.92

Schedule Of Changes Worksheet

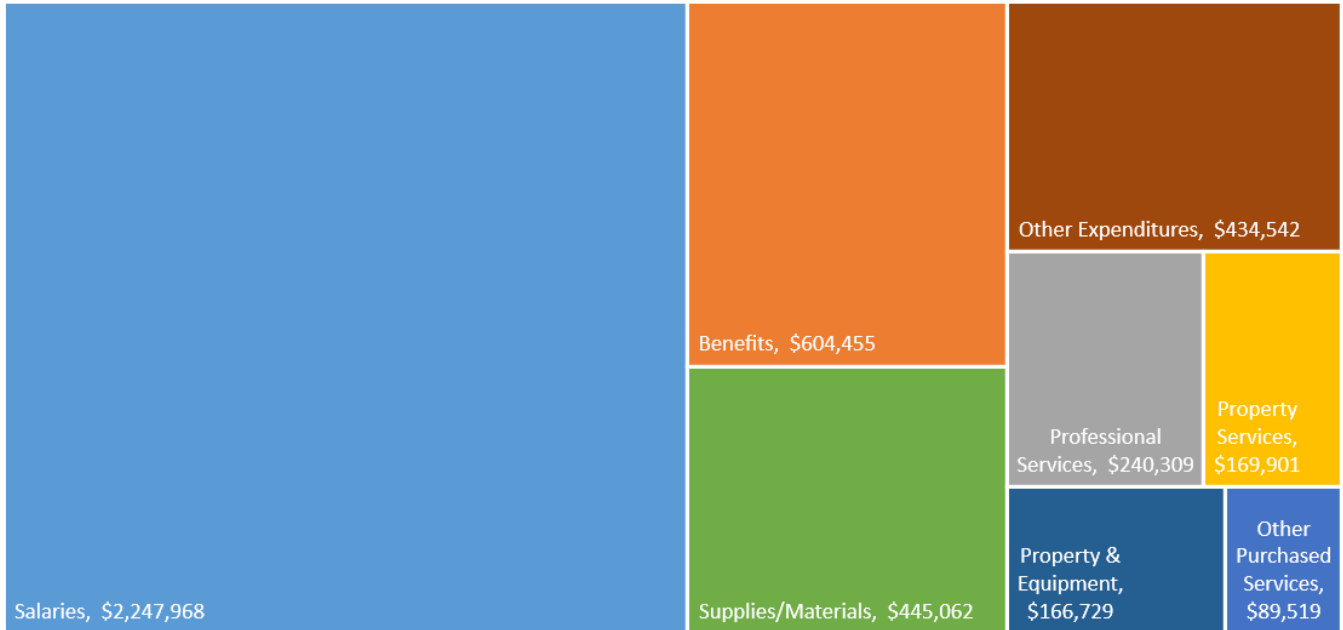
Schedule Of Changes Worksheet						Fund Code 84	
Beginning Fund Balance						45,615.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						253,309.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						231,840.92	(3)
Increase/Decrease 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)						67,084.05	(5)

ALL FUND EXPENDITURE SUMMARY



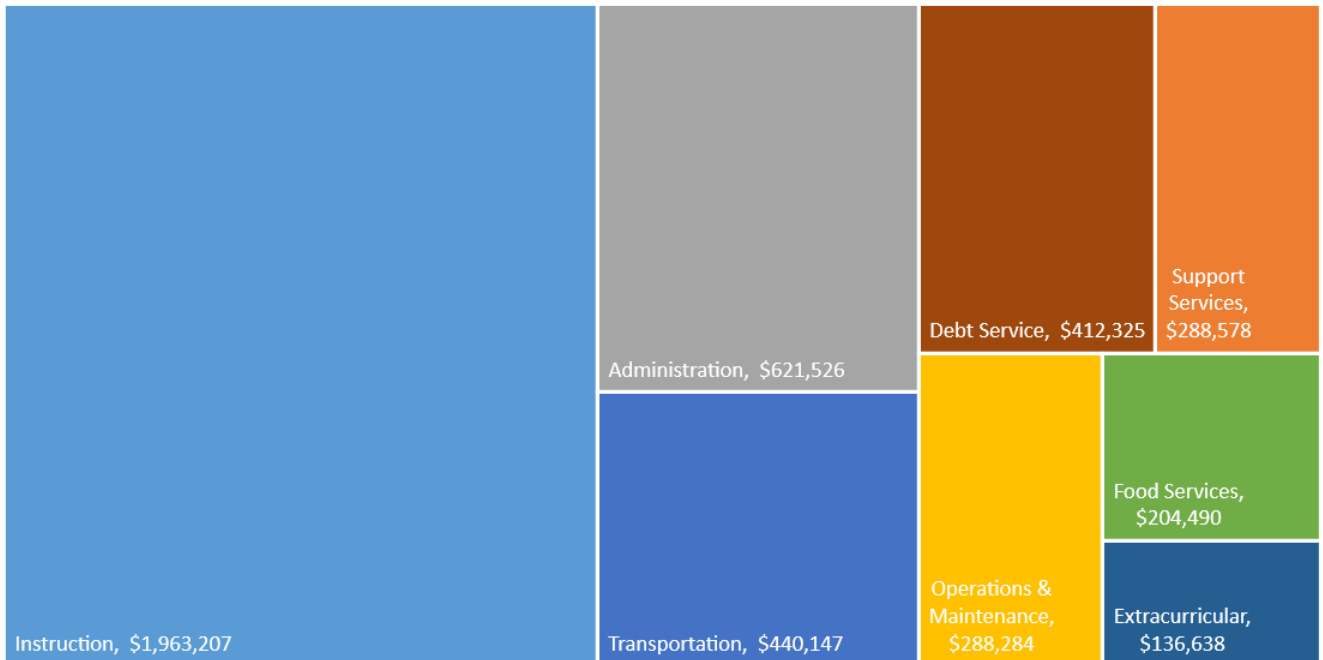
FY2019 Actual Expenditures by Type

- Salaries
- Benefits
- Professional Services
- Property Services
- Other Purchased Services
- Supplies/Materials
- Property & Equipment
- Other Expenditures



FY2019 Actual Expenditures by Services

- Instruction
- Support Services
- Administration
- Operations & Maintenance
- Transportation
- Food Services
- Extracurricular
- Debt Service



CONTACT INFORMATION



If you have any questions related to the finances of Cascade School District 3 & B, please feel free to contact Karsen Drury, Business Manager & District Clerk.

karsen.drury@cascade.k12.mt.us

Work: (406) 468-9383 x 104

PO Box 529

Cascade, MT 59421

NOTES

Seven horizontal lines for taking notes.