



Trustees' Financial Summary

FY2017-18

Submit ID: 0102-54859810

07 Cascade County

0102 Cascade H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

| | | | |
|--------------------------------|--------------|-----------------|----------------|
| Business Manager/Clerk: | Karsen Drury | Phone #: | (406) 468-9383 |
|--------------------------------|--------------|-----------------|----------------|

(Signature)

(Date)

| | |
|----------------------------------|----------------|
| Chair, Board of Trustees: | Valerie Fowler |
|----------------------------------|----------------|

(Signature)

(Date)

| | |
|------------------------------|----------------|
| County Superintendent | Patricia Boyle |
|------------------------------|----------------|

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY18 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|--|--------------|----------------|---------|
| 005 | Miscellaneous State Grant | STATE | | State |
| 018 | Vo Ed All Career & Tech Ed Programs | STATE | | State |
| 117 | Vo Ed All Career & Tech Ed Programs | STATE | | State |
| 217 | Jobs for Montana Graduates | STATE | | State |
| 218 | Jobs for Montana Graduates | STATE | | State |
| 318 | Carl Perkins (Federal Vo-Ed)-Basic Grant | FEDERAL | | 84.048 |
| 474 | Pre-Employment TransitionServices (DPHHS) | FEDERAL | | 84.126A |
| 570 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL | | 84.358A |
| 571 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL | | 84.358A |
| 910 | Budget Amendment | | | |
| 950 | Budget Transfer | | | |



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Balance Sheet

| | | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|---------------------------------------|--|--------------|---------------------|-----------------------|---------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (01) | (10) | (11) | (12) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 65,728.83 | 36,036.69 | 209,053.98 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 15,648.97 | 9,292.36 | 5,150.22 | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 81,377.80 | 45,329.05 | 214,204.20 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | 2,664.23 | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | 2,664.23 | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 15,648.97 | 9,292.36 | 5,150.22 | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 46 | Non-Materialized ANB - Excess Levy | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 65,728.83 | 33,372.46 | 209,053.98 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 65,728.83 | 33,372.46 | 209,053.98 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 81,377.80 | 45,329.05 | 214,204.20 | |



Trustees' Financial Summary

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07 Cascade County

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Balance Sheet

| | | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|---------------------------------------|--|--------------|-----------------|-----------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (13) | (14) | (15) | (17) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 26,438.00 | 50,105.03 | 25,627.51 | 765.51 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 2,109.94 | | | 335.16 |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 1,720.00 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 28,547.94 | 50,105.03 | 27,347.51 | 1,100.67 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 2,109.94 | | | 335.16 |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 26,438.00 | 50,105.03 | 27,347.51 | 765.51 |
| 52 | TOTAL FUND BALANCE/EQUITY | 26,438.00 | 50,105.03 | 27,347.51 | 765.51 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 28,547.94 | 50,105.03 | 27,347.51 | 1,100.67 |



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Balance Sheet

| | | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (18) | (19) | (20) | (21) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 10,934.88 | | | 6,263.02 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 10,934.88 | | | 6,263.02 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 10,934.88 | | | 6,263.02 |
| 52 | TOTAL FUND BALANCE/EQUITY | 10,934.88 | | | 6,263.02 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 10,934.88 | | | 6,263.02 |



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Balance Sheet

| | | Metal Mines Tax Reserve Fund | State Mining Impact Fund | Impact Aid Fund | Litigation Reserve Fund |
|---------------------------------------|--|------------------------------|--------------------------|-----------------|-------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (24) | (25) | (26) | (27) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| | | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (28) | (29) | (45) | (50) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 5,979.70 | 6,926.99 | | 18,620.70 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 4,497.82 | | | 13,692.76 |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 10,477.52 | 6,926.99 | | 32,313.46 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | 1,671.97 | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | 1,671.97 | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 4,497.82 | | | 13,692.76 |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 4,307.73 | 6,926.99 | | 18,620.70 |
| 52 | TOTAL FUND BALANCE/EQUITY | 4,307.73 | 6,926.99 | | 18,620.70 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 10,477.52 | 6,926.99 | | 32,313.46 |



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Balance Sheet

| | | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (60) | (61) | (70) | (71) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 7,052.31 | 782.81 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 681.85 | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 7,052.31 | 1,464.66 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | 681.85 | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 7,052.31 | 782.81 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 7,052.31 | 782.81 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 7,052.31 | 1,464.66 | | |



Trustees' Financial Summary

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Balance Sheet

| | | Miscellaneous Enterprise Fund | Data Processing Internal Service Fund | Purchasing Internal Service Fund | Central Transportation Internal Service Fund |
|---------------------------------------|--|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (72) | (73) | (74) | (75) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Instructional Materials Ctr Internal Service Fund | Miscellaneous Internal Service Fund | Self Insurance Fund - Health | Self Insurance Fund - Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| | | (76) | (77) | (78) | (79) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Private Purpose Trust (spend interest only) | Interlocal Agreement Fund | Student Extracurricular Activities Fund | Private Purpose Trust (spend principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| | | (81) | (82) | (84) | (85) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | 137,209.14 | 58,339.32 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | 395.50 | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | 137,209.14 | 58,734.82 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | 13,118.90 | |
| 35 | TOTAL LIABILITIES | | | 13,118.90 | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | | 137,209.14 | 45,615.92 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | 137,209.14 | 45,615.92 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 137,209.14 | 58,734.82 | |



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Balance Sheet

| | | Payroll Fund | Claims Fund | Investment Earnings Clearing Fund | Retirement/COBRA Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (86) | (87) | (88) | (89) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 48,887.86 | 45,955.91 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 48,887.86 | 45,955.91 | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | 1,020.00 | | | |
| 24 | Warrants Payable (620) | 46,200.06 | 45,955.91 | | |
| 25 | Other Current Liabilities (621-679) | 1,667.80 | | | |
| 35 | TOTAL LIABILITIES | 48,887.86 | 45,955.91 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 48,887.86 | 45,955.91 | | |



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Balance Sheet

| | | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (90) | (91) | (92) | (93) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



Trustees' Financial Summary

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07 Cascade County

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Balance Sheet

| | | Agency - E | Cafeteria/Flex Plan Fund | | |
|---------------------------------------|--|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (94) | (95) | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 01 | |
|--|---|--|---------------------|---------------------|
| PRC | Revenue | | 2017 Value | 2018 Value |
| | 1110 District Tax Levy | | 22,301.52 | 0.00 |
| | 1111 District Levy - Real Property | | 120,527.02 | 332,786.11 |
| | 1112 District Levy - Personal Property | | 147,383.26 | 5,664.40 |
| | 1190 Penalties and Interest on Taxes | | 629.97 | 935.32 |
| | 3110 Direct State Aid | | 450,046.31 | 477,172.05 |
| | 3111 Quality Educator | | 37,251.60 | 33,936.18 |
| | 3112 At Risk Student | | 3,680.71 | 3,241.02 |
| | 3113 Indian Education For All | | 2,146.25 | 2,328.24 |
| | 3114 American Indian Achievement Gap | | 627.00 | 840.00 |
| | 3115 State Spec Ed Allowable Cost Pymt to Districts | | 24,553.92 | 25,474.09 |
| | 3116 Data For Achievement | | 2,056.36 | 0.00 |
| | 3118 Natural Resource Development | | 8,146.28 | 0.00 |
| | 3120 State Guaranteed Tax Base Aid | | 151,842.60 | 178,480.98 |
| | 3444 State School Block Grant | | 44,325.70 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 1,015,518.50 | 1,060,858.39 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 01 | |
|---|--|---|---|--------------|------------|
| PRC | Program | Function | Object | 2017 Value | 2018 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 326,765.99 | 346,817.81 |
| | | | 2XX Personal Services - Employee Benefits | 23,702.68 | 39,582.91 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 1,027.88 |
| | | | 5XX Other Purchased Services | 1,514.50 | 139.10 |
| | | | 6XX Supplies and Materials | 21,401.54 | 6,277.26 |
| | | | 810 Dues and Fees | 299.00 | 0.00 |
| | | 21XX Support Services - Students | | | |
| | | | 1XX Personal Services - Salaries | 28,668.01 | 28,718.01 |
| | | | 2XX Personal Services - Employee Benefits | 174.56 | 144.40 |
| | | | 6XX Supplies and Materials | 59.36 | 0.00 |
| | | 222X Educational Media Services | | | |
| | | | 1XX Personal Services - Salaries | 11,162.78 | 19,587.41 |
| | | | 2XX Personal Services - Employee Benefits | 1,418.39 | 3,278.30 |
| | | | 6XX Supplies and Materials | 1,028.03 | 956.89 |
| | | 23XX Support Services - General Administration | | | |
| | | | 1XX Personal Services - Salaries | 76,600.11 | 67,523.18 |
| | | | 2XX Personal Services - Employee Benefits | 5,057.15 | 152.90 |
| | | | 3XX Purchased Professional and Technical Services | 20,813.00 | 14,685.87 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 | |
|---|--|---|---|------------|--------------|--|
| PRC | Program | Function | Object | 2017 Value | 2018 Value | |
| | | | 4XX Purchased Property Services | 390.58 | 0.00 | |
| | | | 5XX Other Purchased Services | 19,131.77 | 17,520.91 | |
| | | | 6XX Supplies and Materials | 7,839.56 | 6,410.60 | |
| | | | 810 Dues and Fees | 4,714.00 | 9,183.94 | |
| | | 24XX Support Services - School Administration | | | | |
| | | | 1XX Personal Services - Salaries | 67,646.66 | 69,828.54 | |
| | | | 2XX Personal Services - Employee Benefits | 18,926.22 | 19,774.06 | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 212.50 | |
| | | | 5XX Other Purchased Services | 1,635.74 | 690.00 | |
| | | | 6XX Supplies and Materials | 2,222.56 | 2,080.05 | |
| | | | 810 Dues and Fees | 1,842.50 | 533.66 | |
| | | 25XX Support Services - Business | | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 18,648.62 | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 98.57 | |
| | | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 1XX Personal Services - Salaries | 32,724.28 | 35,251.29 | |
| | | | 2XX Personal Services - Employee Benefits | 1,551.89 | 1,510.71 | |
| | | | 3XX Purchased Professional and Technical Services | 17,113.77 | 24,396.19 | |
| | | | 4XX Purchased Property Services | 36,332.03 | 27,579.49 | |
| | | | 5XX Other Purchased Services | 1,830.33 | 2,025.78 | |
| | | | 6XX Supplies and Materials | 14,734.08 | 14,776.15 | |
| | | | 810 Dues and Fees | 0.00 | 1,850.50 | |
| | 280 Special Education - Local and State | | | | | |
| | | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 35,177.31 | 31,330.50 | |
| | | | 2XX Personal Services - Employee Benefits | 3,363.41 | 4,060.43 | |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | | |
| | | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 103,290.47 | 108,391.37 | |
| | | | 2XX Personal Services - Employee Benefits | 3,315.41 | 3,782.58 | |
| | | | 6XX Supplies and Materials | 29.89 | 7,118.22 | |
| | 710 School Sponsored Extracurricular Activities | | | | | |
| | | 34XX Extracurricular - Activities | | | | |
| | | | 1XX Personal Services - Salaries | 23,304.20 | 19,606.93 | |
| | | | 2XX Personal Services - Employee Benefits | 288.90 | 306.78 | |
| | | | 5XX Other Purchased Services | 662.38 | 995.97 | |
| | | | 6XX Supplies and Materials | 1,703.20 | 2,209.62 | |
| | | | 810 Dues and Fees | 0.00 | 310.00 | |
| | 720 School Sponsored Athletics | | | | | |
| | | 35XX Extracurricular - Athletics | | | | |
| | | | 1XX Personal Services - Salaries | 51,272.29 | 47,581.30 | |
| | | | 2XX Personal Services - Employee Benefits | 717.01 | 538.42 | |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 | |
|--|------------|----------------------|---|---------------------|---------------------|--|
| PRC | Program | Function | Object | 2017 Value | 2018 Value | |
| | | | 5XX Other Purchased Services | 718.43 | 1,092.32 | |
| | | | 6XX Supplies and Materials | 11,316.52 | 20,070.58 | |
| | | | 810 Dues and Fees | 0.00 | 3,310.00 | |
| | 910 | Food Services | | | | |
| | | 31XX | Food Services | | | |
| | | | 1XX Personal Services - Salaries | 20,188.46 | 17,978.00 | |
| | | | 2XX Personal Services - Employee Benefits | 1,264.88 | 901.12 | |
| | | | 6XX Supplies and Materials | 7,296.10 | 0.00 | |
| | 999 | Undistributed | | | | |
| | | 61XX | Operating Transfers to Other Funds | | | |
| | | | 910 Operating Transfers to Other Funds | 0.00 | 5,000.00 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>1,011,209.93</u> | <u>1,055,847.62</u> | |

| Schedule Of Changes Worksheet | | | | | Fund Code 01 | |
|--|-----------|------|----------------|------|--------------|------|
| Beginning Fund Balance | | | | | 60,718.06 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 1,060,858.39 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 1,055,847.62 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 65,728.83 | (5) |



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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 | 2017 Value | 2018 Value |
|--|-----------------------------------|-------------------|-------------------|
| 1111 | District Levy - Real Property | 184,027.89 | 197,880.98 |
| 1112 | District Levy - Personal Property | 4,262.67 | 3,393.06 |
| 1190 | Penalties and Interest on Taxes | 367.38 | 551.54 |
| 1510 | Interest Earnings | 0.00 | 791.27 |
| 2220 | County On-Schedule Trans Reimb | 34,640.32 | 31,710.18 |
| 3210 | State On-Schedule Trans Reimb | 34,640.34 | 27,411.90 |
| 3444 | State School Block Grant | 7,617.29 | 7,617.29 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 265,555.89 | 269,356.22 |

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

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|---------|----------|---|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 23XX Support Services - General Administration | | | | | |
| | | | 1XX Personal Services - Salaries | 21,139.17 | 18,348.56 |
| | | | 2XX Personal Services - Employee Benefits | 1,024.77 | 82.11 |
| | | | 3XX Purchased Professional and Technical Services | 500.00 | 1,170.57 |
| | | | 5XX Other Purchased Services | 0.00 | 828.76 |
| | | | 6XX Supplies and Materials | 0.00 | 230.91 |
| 24XX Support Services - School Administration | | | | | |
| | | | 1XX Personal Services - Salaries | 9,640.96 | 10,771.90 |
| | | | 2XX Personal Services - Employee Benefits | 2,497.87 | 2,227.11 |
| 25XX Support Services - Business | | | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 6,427.20 |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 34.16 |
| 26XX Operation and Maintenance of Plant Services | | | | | |
| | | | 1XX Personal Services - Salaries | 2,473.21 | 5,133.78 |
| | | | 2XX Personal Services - Employee Benefits | 149.37 | 235.87 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 272.04 |
| 27XX Student Transportation Services | | | | | |
| | | | 1XX Personal Services - Salaries | 75,173.53 | 63,226.98 |
| | | | 2XX Personal Services - Employee Benefits | 6,731.25 | 5,250.70 |
| | | | 3XX Purchased Professional and Technical Services | 5,032.89 | 6,625.77 |
| | | | 4XX Purchased Property Services | 32,121.97 | 30,628.98 |
| | | | 5XX Other Purchased Services | 15,949.36 | 15,075.88 |
| | | | 6XX Supplies and Materials | 36,025.06 | 0.00 |
| | | | 7XX Property and Equipment Acquisition | 12,544.05 | 34,086.51 |
| | | | 810 Dues and Fees | 1,510.00 | 2,955.25 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 10 | |
|--|---------|---------------|---|--|-------------------|-------------------|
| PRC | Program | Function | Object | | 2017 Value | 2018 Value |
| | 999 | Undistributed | | | | |
| | | 62XX | Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | | 38,226.00 | 75,043.96 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | <u>260,739.46</u> | <u>278,657.00</u> |

| Schedule Of Changes Worksheet | | | | | Fund Code 10 | |
|--|-----------|------|----------------|------|--------------|------|
| Beginning Fund Balance | | | | | 42,673.24 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 269,356.22 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 278,657.00 | (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) | | | | | 33,372.46 | (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 | | 2017 Value | 2018 Value |
| | 1111 District Levy - Real Property | | 108,799.58 | 108,837.57 |
| | 1112 District Levy - Personal Property | | 1,881.17 | 1,858.40 |
| | 1190 Penalties and Interest on Taxes | | 160.63 | 0.00 |
| | 1510 Interest Earnings | | 0.00 | 2,053.48 |
| | 1910 Rentals | | 0.00 | 292.04 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 110,841.38 | 113,041.49 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 11 | |
|--|---|--------------------------------------|--|------------------|------------------|
| PRC | Program | Function | Object | 2017 Value | 2018 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 7XX Property and Equipment Acquisition | 66,175.00 | 0.00 |
| 950 | Budget Transfer | | | | |
| | 999 Undistributed | | | | |
| | | 9999 Undistributed | | | |
| | | | 971 Residual Equity Transfers Out | 0.00 | 14,732.28 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 66,175.00 | 14,732.28 |

| Schedule Of Changes Worksheet | | | | | | Fund Code 11 |
|--|-----------|------|----------------|------|------|----------------|
| Beginning Fund Balance | | | | | | 110,744.77 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 113,041.49 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 14,732.28 (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) | | | | | | 209,053.98 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

| PRC | Revenue | 2017 Value | 2018 Value |
|--|-----------------------------------|------------------|------------------|
| 1111 | District Levy - Real Property | 44,714.43 | 47,930.15 |
| 1112 | District Levy - Personal Property | 686.68 | 787.50 |
| 1190 | Penalties and Interest on Taxes | 56.30 | 115.58 |
| 1900 | Other Revenue from Local Sources | 0.00 | 5,521.04 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 45,457.41 | 54,354.27 |

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

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|---------|----------|---|------------------|------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 1XXX Instruction | | | | | |
| | | | 5XX Other Purchased Services | 735.66 | 0.00 |
| 280 Special Education - Local and State | | | | | |
| 1XXX Instruction | | | | | |
| | | | 1XX Personal Services - Salaries | 13,868.57 | 14,419.69 |
| | | | 2XX Personal Services - Employee Benefits | 85.55 | 74.99 |
| | | | 6XX Supplies and Materials | 921.32 | 860.86 |
| 999 Undistributed | | | | | |
| 62XX Resources Transferred to Other School Districts or Cooperatives | | | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 32,380.73 | 12,428.60 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 47,991.83 | 27,784.14 |

Schedule Of Changes Worksheet

Fund Code 13

| | | | | | | |
|--|------|----------------|--------|------|-----------|-----|
| Beginning Fund Balance | | | | | 0.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 54,354.27 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 27,784.14 | (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 | 132.13 | (4b) | -132.13 | |
| | | | | | -132.13 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 26,438.00 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

| PRC | Revenue | 2017 Value | 2018 Value |
|--|-------------------------------------|-------------------|-------------------|
| | 1510 Interest Earnings | 0.00 | 1,066.73 |
| | 2240 County Retirement Distribution | 110,471.64 | 132,581.12 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>110,471.64</u> | <u>133,647.85</u> |

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

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|-----|--|---|---|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 50,698.24 | 53,305.56 |
| | | 21XX Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 4,447.89 | 4,827.57 |
| | | 222X Educational Media Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 1,731.92 | 3,062.90 |
| | | 23XX Support Services - General Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 15,164.39 | 12,013.87 |
| | | 24XX Support Services - School Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 11,991.29 | 13,198.55 |
| | | 25XX Support Services - Business | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 6,334.75 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 5,460.94 | 4,479.60 |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 11,663.28 | 9,601.20 |
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 7,609.54 | 6,145.75 |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 16,025.67 | 17,342.98 |
| | 610 Adult Continuing Education Programs | | | | |
| | | 21XX Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 166.38 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | | 34XX Extracurricular - Activities | | | |
| | | | 2XX Personal Services - Employee Benefits | 3,615.68 | 2,903.08 |
| | 720 School Sponsored Athletics | | | | |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 2XX Personal Services - Employee Benefits | 7,954.97 | 5,398.49 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 | |
|--|---------|---------------|---------------|---------------------------------------|-------------------|-------------------|
| PRC | Program | Function | Object | | 2017 Value | 2018 Value |
| | 910 | Food Services | | | | |
| | | 31XX | Food Services | | | |
| | | | 2XX | Personal Services - Employee Benefits | 3,132.27 | 2,291.42 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | <u>139,496.08</u> | <u>141,072.10</u> |

| Schedule Of Changes Worksheet | | | | | Fund Code 14 | |
|--|-----------|------|----------------|------|--------------|------|
| Beginning Fund Balance | | | | | 57,529.28 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 133,647.85 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 141,072.10 | (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) | | | | | 50,105.03 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

| PRC Revenue | 2018 Value |
|--|------------|
| 005 Miscellaneous State Grant | |
| 3290 State - Other State Grants | 15,503.51 |
| 018 Vo Ed All Career & Tech Ed Programs | |
| 3900 State Career & Technical Ed Entitlement | 5,806.00 |
| 218 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 | 1,634.00 |
| 474 Pre-Employment Transition Services (DPHHS) | |
| 4700 Federal Miscellaneous Grants from other State Agencies | 5,000.00 |
| 571 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | |
| 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 12,496.53 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 43,440.04 |

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

| PRC Program Function Object | 2017 Value | 2018 Value |
|--|------------|------------|
| 005 Miscellaneous State Grant | | |
| 329 State Miscellaneous Grants | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | | 15,503.51 |
| 2XX Personal Services - Employee Benefits | | 2,686.94 |
| 005 Subtotal | | 18,190.45 |
| 018 Vo Ed All Career & Tech Ed Programs | | |
| 391 State Career & Technical Ed Entitlement - Agriculture | | |
| 1XXX Instruction | | |
| 5XX Other Purchased Services | | 1,265.48 |
| 6XX Supplies and Materials | | 2,680.26 |
| 392 State Career & Technical Ed Entitlement - Business | | |
| 1XXX Instruction | | |
| 6XX Supplies and Materials | | 1,748.37 |
| 018 Subtotal | | 5,694.11 |
| 117 Vo Ed All Career & Tech Ed Programs | | |
| 392 State Career & Technical Ed Entitlement - Business | | |
| 1XXX Instruction | | |
| 5XX Other Purchased Services | | 1,621.13 |
| 6XX Supplies and Materials | | 360.39 |
| 117 Subtotal | | 1,981.52 |



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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 | 2017 Value | 2018 Value |
|-----|--|--|---|------------|------------------|
| 217 | Jobs for Montana Graduates | | | | |
| | 329 | State Miscellaneous Grants | | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 230.06 |
| | | | 217 Subtotal | | <u>230.06</u> |
| 218 | Jobs for Montana Graduates | | | | |
| | 329 | State Miscellaneous Grants | | | |
| | | 1XXX | Instruction | | |
| | | | 3XX Purchased Professional and Technical Services | | 600.00 |
| | | | 5XX Other Purchased Services | | 1,444.65 |
| | | | 6XX Supplies and Materials | | 790.35 |
| | | | 810 Dues and Fees | | 165.00 |
| | | | 218 Subtotal | | <u>3,000.00</u> |
| 318 | Carl Perkins (Federal Vo-Ed)-Basic Grant | | | | |
| | 451 | Carl Perkins (Federal Vo-Ed) - Basic Grant | | | |
| | | 1XXX | Instruction | | |
| | | | 3XX Purchased Professional and Technical Services | | 55.00 |
| | | | 5XX Other Purchased Services | | 5,109.20 |
| | | | 6XX Supplies and Materials | | 600.80 |
| | | | 318 Subtotal | | <u>5,765.00</u> |
| 570 | 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 | | 845.71 |
| | | | 6XX Supplies and Materials | | 3,982.50 |
| | | | 7XX Property and Equipment Acquisition | | 2,961.08 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 1XX Personal Services - Salaries | | 2,049.59 |
| | | | 2XX Personal Services - Employee Benefits | | 216.19 |
| | | 23XX | Support Services - General Administration | | |
| | | | 3XX Purchased Professional and Technical Services | | 1,084.74 |
| | | | 5XX Other Purchased Services | | 1,400.84 |
| | | 24XX | Support Services - School Administration | | |
| | | | 3XX Purchased Professional and Technical Services | | 798.00 |
| | | | 5XX Other Purchased Services | | 188.00 |
| | | | 570 Subtotal | | <u>13,526.65</u> |
| 571 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | | | | |
| | 412 | Title VI, Part B, Subpart 1, Small rural Schools (SRS) | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 742.50 |
| | | | 2XX Personal Services - Employee Benefits | | 128.61 |



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

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|---------|-------------|---|------------|------------------|
| | | | 3XX Purchased Professional and Technical Services | | 310.00 |
| | | | 6XX Supplies and Materials | | 1,825.98 |
| | | | 7XX Property and Equipment Acquisition | | 6,881.92 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 1XX Personal Services - Salaries | | 1,250.00 |
| | | | 2XX Personal Services - Employee Benefits | | 175.87 |
| | | 23XX | Support Services - General Administration | | |
| | | | 3XX Purchased Professional and Technical Services | | 1,181.36 |
| | | | 571 Subtotal | | 12,496.24 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 60,884.03 |

Schedule Of Changes Worksheet Fund Code 15

| | | |
|--|-----------|------|
| Beginning Fund Balance | 44,791.50 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 43,440.04 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 60,884.03 | (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) | 27,347.51 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|------------------|------------------|-------------------|
| 005 Miscellaneous State Grant | 15,503.51 | 18,190.45 | -2,686.94 |
| 018 Vo Ed All Career & Tech Ed Programs | 5,806.00 | 5,694.11 | 111.89 |
| 117 Vo Ed All Career & Tech Ed Programs | 0.00 | 1,981.52 | -1,981.52 |
| 217 Jobs for Montana Graduates | 0.00 | 230.06 | -230.06 |
| 218 Jobs for Montana Graduates | 3,000.00 | 3,000.00 | 0.00 |
| 318 Carl Perkins (Federal Vo-Ed)-Basic Grant | 1,634.00 | 5,765.00 | -4,131.00 |
| 474 Pre-Employment Transition Services (DPHHS) | 5,000.00 | 0.00 | 5,000.00 |
| 570 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 0.00 | 13,526.65 | -13,526.65 |
| 571 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 12,496.53 | 12,496.24 | 0.29 |
| Total | 43,440.04 | 60,884.03 | -17,443.99 |



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07 Cascade County

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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 | 2017 Value | 2018 Value |
|--|-----------------------------------|-------------|------------------|
| 1111 | District Levy - Real Property | 0.00 | 13,449.37 |
| 1112 | District Levy - Personal Property | 0.00 | 177.78 |
| 1190 | Penalties and Interest on Taxes | 0.00 | 16.16 |
| 1510 | Interest Earnings | 0.00 | 0.31 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 0.00 | 13,643.62 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|---------|----------|---|-------------|------------------|
| 610 Adult Continuing Education Programs | | | | | |
| 1XXX Instruction | | | | | |
| | | | 5XX Other Purchased Services | 0.00 | 80.00 |
| 21XX Support Services - Students | | | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 1,852.50 |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 9.47 |
| | | | 5XX Other Purchased Services | 0.00 | 40.00 |
| | | | 6XX Supplies and Materials | 0.00 | 10,912.49 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 0.00 | 12,894.46 |

Schedule Of Changes Worksheet Fund Code 17

| | | | | | | |
|--|------|----------------|------|------|-----------|-----|
| Beginning Fund Balance | | | | | 16.35 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 13,643.62 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 12,894.46 | (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) | | | | | 765.51 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

| PRC | Revenue | 2017 Value | 2018 Value |
|--|---------------------------------------|-----------------|-----------------|
| | 1311 Driver's Education Fees | 0.00 | 5,008.70 |
| | 1900 Other Revenue from Local Sources | 1,878.35 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>1,878.35</u> | <u>5,008.70</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|--|----------|---|-----------------|-----------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 3,140.00 | 3,600.00 |
| | | | 2XX Personal Services - Employee Benefits | 17.49 | 106.06 |
| | | | 6XX Supplies and Materials | 0.00 | 708.33 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>3,157.49</u> | <u>4,414.39</u> |

Schedule Of Changes Worksheet Fund Code 18

| | | | | | | |
|--|------|----------------|------|------|-----------|-----|
| Beginning Fund Balance | | | | | 10,340.57 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 5,008.70 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 4,414.39 | (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) | | | | | 10,934.88 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 21 | |
|--|---|--|--------------|-----------------|
| PRC | Revenue | | 2017 Value | 2018 Value |
| | 1510 Interest Earnings | | 0.00 | 22.99 |
| | 5300 Operating Transfers from Other Funds | | 0.00 | 5,000.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | <u>0.00</u> | <u>5,022.99</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 21 | |
|--|---------|----------|--------|--------------|-------------|
| PRC | Program | Function | Object | 2017 Value | 2018 Value |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>0.00</u> |

| Schedule Of Changes Worksheet | | | | | | Fund Code 21 | |
|--|-----------|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | | 1,240.03 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 5,022.99 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 6,263.02 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

| PRC | Revenue | 2017 Value | 2018 Value |
|--|--|-------------------|-------------------|
| 1111 | District Levy - Real Property | 97,340.87 | 98,216.05 |
| 1112 | District Levy - Personal Property | 2,529.69 | 1,661.49 |
| 1190 | Penalties and Interest on Taxes | 197.66 | 258.83 |
| 3281 | State Technology Aid | 975.08 | 0.00 |
| 3445 | State Combined Fund School Block Grant | 4,000.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 105,043.30 | 100,136.37 |

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

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|---------|----------|---|------------------|------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 1XXX Instruction | | | | | |
| | 3XX | | Purchased Professional and Technical Services | 5,600.52 | 3,800.00 |
| | 5XX | | Other Purchased Services | 149.50 | 0.00 |
| | 6XX | | Supplies and Materials | 61,171.35 | 74,159.09 |
| | 7XX | | Property and Equipment Acquisition | 29,279.00 | 0.00 |
| | 810 | | Dues and Fees | 0.00 | 50.00 |
| 23XX Support Services - General Administration | | | | | |
| | 1XX | | Personal Services - Salaries | 3,256.51 | 0.00 |
| | 2XX | | Personal Services - Employee Benefits | 19.22 | 0.00 |
| | 810 | | Dues and Fees | 125.00 | 0.00 |
| 258X Admin. Tech. - Technology Coordinator | | | | | |
| | 1XX | | Personal Services - Salaries | 0.00 | 16,246.93 |
| | 2XX | | Personal Services - Employee Benefits | 0.00 | 85.05 |
| | 3XX | | Purchased Professional and Technical Services | 0.00 | 275.00 |
| | 5XX | | Other Purchased Services | 0.00 | 1,211.81 |
| | 6XX | | Supplies and Materials | 0.00 | 0.76 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 99,601.10 | 95,828.64 |



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Schedule Of Changes Worksheet

Fund Code 28

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 0.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 100,136.37 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 95,828.64 | (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) | | | | | 4,307.73 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

| PRC | Revenue | 2017 Value | 2018 Value |
|--|--|-----------------|-----------------|
| 1510 | Interest Earnings | 0.00 | 433.27 |
| 1900 | Other Revenue from Local Sources | 0.00 | 2,551.29 |
| 3290 | State - Other State Grants | 2,457.01 | 0.00 |
| 3445 | State Combined Fund School Block Grant | 4,095.98 | 4,236.08 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 6,552.99 | 7,220.64 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|---------|----------|---|---------------|------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 1XXX Instruction | | | | | |
| | | | 6XX Supplies and Materials | 199.78 | 0.00 |
| 23XX Support Services - General Administration | | | | | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 410.41 |
| | | | 6XX Supplies and Materials | 0.00 | 4,092.39 |
| 26XX Operation and Maintenance of Plant Services | | | | | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 6,667.50 |
| 27XX Student Transportation Services | | | | | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 1,000.00 |
| 910 Food Services | | | | | |
| 31XX Food Services | | | | | |
| | | | 6XX Supplies and Materials | 0.00 | 1,149.28 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 199.78 | 13,319.58 |

Schedule Of Changes Worksheet

Fund Code 29

| | | |
|--|-----------|------|
| Beginning Fund Balance | 13,025.93 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 7,220.64 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 13,319.58 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 6,926.99 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

| PRC | Revenue | 2017 Value | 2018 Value |
|--|-----------------------------------|-------------------|-------------------|
| 1111 | District Levy - Real Property | 323,061.62 | 220,994.56 |
| 1112 | District Levy - Personal Property | 5,186.40 | 4,218.96 |
| 1190 | Penalties and Interest on Taxes | 476.93 | 768.75 |
| 1510 | Interest Earnings | 0.00 | 66.24 |
| 1900 | Other Revenue from Local Sources | 116,079.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 444,803.95 | 226,048.51 |

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

| PRC | Program | Function | Object | 2017 Value | 2018 Value | |
|--|------------|--|---|---------------------------|-------------------|------------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 51XX | General Obligation Bonds, Special Assessments and Interest | | | |
| | | | 840 | Principal On Debt | 321,079.00 | 200,000.00 |
| | | | 850 | Interest on Debt | 13,654.07 | 10,650.00 |
| | | | 860 | Agent Fees/Issuance Costs | 350.00 | 350.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 335,083.07 | 211,000.00 | |

Schedule Of Changes Worksheet

Fund Code 50

| | | |
|--|------------|------|
| Beginning Fund Balance | 3,572.19 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 226,048.51 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 211,000.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 18,620.70 | (5) |



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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 | | 2017 Value | 2018 Value |
| | 1510 Interest Earnings | | 0.00 | 3,012.10 |
| | 1910 Rentals | | 15,004.89 | 0.00 |
| | 5200 Sale or Compensation for Loss of Assets | | 159,790.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 174,794.89 | 3,012.10 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 60 | |
|--|---|---|---|------------------|-------------------|
| PRC | Program | Function | Object | 2017 Value | 2018 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 4XX Purchased Property Services | 800.00 | 0.00 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 6XX Supplies and Materials | 0.00 | 468.00 |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 3XX Purchased Professional and Technical Services | 275.00 | 0.00 |
| | | | 4XX Purchased Property Services | 579.40 | 0.00 |
| | | | 7XX Property and Equipment Acquisition | 10,697.28 | 157,935.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 12,351.68 | 158,403.00 |

| Schedule Of Changes Worksheet | | | | | | Fund Code 60 | |
|--|-----------|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | | 162,443.21 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 3,012.10 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 158,403.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 7,052.31 | (5) |



Trustees' Financial Summary

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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 | 2017 Value | 2018 Value |
|--|--|------------|------------|
| | 1111 District Levy - Real Property | 0.00 | 24,114.06 |
| | 1112 District Levy - Personal Property | 0.00 | 358.53 |
| | 1190 Penalties and Interest on Taxes | 0.00 | 41.93 |
| | 1510 Interest Earnings | 0.00 | 1,368.29 |
| 950 | Budget Transfer | | |
| | 9710 Residual Equity Transfers In | 0.00 | 14,732.28 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 0.00 | 40,615.09 |

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

| PRC | Program | Function | Object | 2017 Value | 2018 Value | |
|--|------------------------|--|---|------------|------------|--|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | | 7XX Property and Equipment Acquisition | 10,003.00 | 0.00 | |
| | | 4XXX | Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 30,878.13 | |
| 950 | Budget Transfer | | | | | |
| | 190 | School Safety Projects | | | | |
| | | 4XXX | Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 14,732.28 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 10,003.00 | 45,610.41 | |

Schedule Of Changes Worksheet

Fund Code 61

| | | | | | | |
|--|------|----------------|------|------|-----------|-----|
| Beginning Fund Balance | | | | | 5,778.13 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 40,615.09 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 45,610.41 | (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) | | | | | 782.81 | (5) |



Trustees' Financial Summary

FY2017-18

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07 Cascade County

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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 | 2017 Value | 2018 Value |
|--|---------------------------------------|------------------|-------------------|
| | 1900 Other Revenue from Local Sources | 59,622.23 | 126,881.37 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>59,622.23</u> | <u>126,881.37</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|---|---|--|-------------|------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 6XX Supplies and Materials | 0.00 | 2,580.00 |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 57,523.39 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>60,103.39</u> |

Schedule Of Changes Worksheet

Fund Code 82

| | | |
|--|------------|------|
| Beginning Fund Balance | 70,431.16 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 126,881.37 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 60,103.39 | (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) | 137,209.14 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

| PRC | Revenue | 2017 Value | 2018 Value |
|--|--|-------------------|-------------------|
| | 1510 Interest Earnings | 0.00 | 187.83 |
| | 1700 Student Extracurricular Activity Receipts | 304,317.80 | 266,180.12 |
| | 6100 Material Prior Period Revenue Adjustments | 0.09 | 453.25 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>304,317.89</u> | <u>266,821.20</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--|--|--|-----------------------------|-------------------|-------------------|
| | 7XX Extracurricular Athletics and Activities | | | | |
| | | 3XXX Operation of Non-Educational Services | | | |
| | | | XXX Student Extracurricular | 307,271.65 | 265,399.35 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>307,271.65</u> | <u>265,399.35</u> |

Schedule Of Changes Worksheet

Fund Code 84

| | | |
|--|------------|------|
| Beginning Fund Balance | 44,194.07 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 266,821.20 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 265,399.35 | (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) | 45,615.92 | (5) |



Trustees' Financial Summary

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Detail Expenditure

| Fund | Account | Description | 2017 Value | 2018 Value |
|------|--------------|---|------------|------------|
| XX | 210 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 260 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 280 1XXX 112 | Certified Teacher Staff Salaries | 30,820.81 | 31,093.00 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 427 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 451 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 452 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 456 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 457 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 458 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX 112 | Certified Teacher Staff Salaries | 435,090.19 | 461,912.72 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 5,632.05 | 1,709.55 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 0.00 | 0.00 |
| XX | XXX 26XX 41X | Energy Utility Services | 20,802.41 | 15,986.49 |
| XX | XXX 4XXX 710 | Land | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 0.00 | 2,905.90 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 10,697.28 | 0.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 0.00 | 243,430.62 |
| XX | XXX 4XXX 73X | Major Equipment-New | 0.00 | 14,732.28 |
| XX | XXX 4XXX 74X | Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX XXXX 355 | Technology Contracted Services | 0.00 | 0.00 |
| XX | XXX XXXX 455 | Technology Repairs and Rental | 0.00 | 0.00 |
| XX | XXX XXXX 535 | Technology Communication Services | 0.00 | 0.00 |
| XX | XXX XXXX 561 | Tuition to Other School Districts Within the State | 735.66 | 0.00 |
| XX | XXX XXXX 562 | Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX 563 | Educational Fees to Detention Facilities | 0.00 | 0.00 |
| XX | XXX XXXX 645 | Online Textbooks/E-Books | 0.00 | 0.00 |
| XX | XXX XXXX 682 | Technology Supplies | 0.00 | 0.00 |
| XX | XXX XXXX 735 | Technology Equipment and Software | 0.00 | 0.00 |



Trustees' Financial Summary

FY2017-18

Submit ID: 0102-54859810

07 Cascade County

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Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 16,341.10 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 16,341.10 |

Prorated Cooperative Cost Payments:

| | |
|---|-----------|
| d. Related Services Block Grant Entitlement (paid to coop) | 5,491.42 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 23,545.84 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 50,746.47 |
| g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00 |

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2020 Maximum Budget: 75%



Trustees' Financial Summary

FY2017-18

Submit ID: 0102-54859810

07 Cascade County

0102 Cascade H S

Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|-----------|-----------|---------|---------|---------|
| 280 | 1XXX | 1XX | 31,330.50 | 14,419.69 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 4,060.43 | 74.99 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 0.00 | 860.86 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 62XX | 920 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 35,390.93 | 15,355.54 | 0.00 | 0.00 | 0.00 |

50,746.47

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY18 in TEAMS.



Trustees' Financial Summary

FY2017-18

Submit ID: 0102-54859810

07 Cascade County

0102 Cascade H S

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

| Business | Beginning Balance | Adjustments | Additions | Removals | Ending Balance |
|---|--------------------------|--------------------|------------------|-----------------|-----------------------|
| *** Buildings | 0.00 | 0.00 | 253,378.00 | 0.00 | 253,378.00 |
| *** Machinery and Equipment | 0.00 | 0.00 | 22,823.00 | 0.00 | 22,823.00 |
| Totals at Historical Cost | 0.00 | 0.00 | 276,201.00 | 0.00 | 276,201.00 |
| Business-type Activities, Capital Assets, Net of Accumulated Depreciation | 0.00 | 0.00 | 276,201.00 | 0.00 | 276,201.00 |
| Governmental | Beginning Balance | Adjustments | Additions | Removals | Ending Balance |
| Land | 47,500.00 | 0.00 | 0.00 | 0.00 | 47,500.00 |
| Land Improvements | 139,790.00 | 0.00 | 0.00 | 0.00 | 139,790.00 |
| Buildings | 3,883,846.00 | 0.00 | 0.00 | 0.00 | 3,883,846.00 |
| Machinery and Equipment | 865,462.05 | 0.00 | 0.00 | 0.00 | 865,462.05 |
| Totals at Historical Cost | 4,936,598.05 | 0.00 | 0.00 | 0.00 | 4,936,598.05 |
| Depreciation | | | | | |
| Improvement Accum | 98,158.00 | 0.00 | 0.00 | 0.00 | 98,158.00 |
| Building Accum | 1,548,758.00 | 0.00 | 0.00 | 0.00 | 1,548,758.00 |
| Machinery and Equipment Accum | 574,894.00 | 0.00 | 0.00 | 0.00 | 574,894.00 |
| Total Accumulated Depreciation | 2,221,810.00 | 0.00 | 0.00 | 0.00 | 2,221,810.00 |
| Governmental Activities, Capital Assets, Net of Accumulated Depreciation | 2,714,788.05 | 0.00 | 0.00 | 0.00 | 2,714,788.05 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.



Trustees' Financial Summary

FY2017-18

Submit ID: 0102-54859810

07 Cascade County

0102 Cascade H S

Schedule of Changes in Long-Term Liabilities

| | (a) Beginning Balance 7/1/2017 | (b) New Debt & Other Additions | (c) Principal Payments | (d) Refunding & Other Reduction | (e) Ending Balance (6/30/2018) [a+b-c-d] | (f) Current Portion Due FY2019 | (g) Long-Term Portion Due FY2020 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| Governmental Activities * | | | | | | | |
| Compensated Absences | 45,769.54 | 0.00 | 0.00 | 27,184.60 | 18,584.94 | 0.00 | 18,584.94 |
| Other Post Employment Benefits | 255,008.50 | 0.00 | 0.00 | 0.00 | 255,008.50 | 0.00 | 255,008.50 |
| Total Governmental Activity | | | | | | | |
| Non-bond Long-Term Liabilities | 300,778.04 | 0.00 | 0.00 | 27,184.60 | 273,593.44 | 0.00 | 273,593.44 |
| Bond(s) | | | | | | | |
| 03/20/2014 | 240,000.00 | 0.00 | 60,000.00 | 0.00 | 180,000.00 | 55,000.00 | 125,000.00 |
| 03/20/2014 | 430,000.00 | 0.00 | 140,000.00 | 0.00 | 290,000.00 | 145,000.00 | 145,000.00 |
| Total Governmental Activity | | | | | | | |
| Bond Long-Term Liabilities | 670,000.00 | 0.00 | 200,000.00 | 0.00 | 470,000.00 | 200,000.00 | 270,000.00 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2017-18

Submit ID: 0102-54859810

07 Cascade County

0102 Cascade H S

Net Pension Liability FY2018

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental | | | | |
| Net Pension - PERS | 173,691.76 | 16,966.82 | 0.00 | 190,658.58 |
| Net Pension - TRS | 1,045,923.43 | 0.00 | 189,841.21 | 856,082.22 |