

# **CASCADE SCHOOL DISTRICT 3 & B**

Meeting of the Board of Trustees



## **APPENDICES**

August 22, 2023 Regular Board Meeting

# APPENDIX A

## Staff Reports

Section I – Activities Director

Section II – K1-12 Principal

Section III – Superintendent

Section IV – Business Manager

Board Report  
August 22, 2023

### Fall Sports

XC-Has 13 runners out including JH and HS. Their first meet is Friday, September 1st in the Coulee, and will be hosting a meet on Homecoming weekend, September 16th.

**HS Football** has 31 athletes out-3 exchange students, JH has @ 23 kids out

JH and HS Football game- At Simms, Friday August 25th, 4 and 7 PM

September 1st Home FB vs. Manhattan Christian, Game times 4 and 7 PM

**HS Volleyball** has @ 17 athletes out. Their first matches are Saturday, August 26th at Belt (V and JV)

JH Volleyball has maybe the same as HS and their first match is a tournament in Simms and Vaughn

- Cascade will host a 2 day tourney on Friday and Saturday, September 1-2

### NEWS -

- Coach Butcher and a slew of volunteers made improvements to the outside football field and locker room. They all look amazing and show school and civic pride
- Coach Edmundson and volleyball put on a sloppy joe feed for open house on Thursday, August 17th

### ● UPCOMING

Homecoming will be mid September, with the 14th-16th hosting events in all fall sports.

- All of our coaches have done a phenomenal job so far getting ready for this season. They all have put in numerous hours outside of the school to prepare our student athletes to be the best that they can be. We are fortunate to have a group of coaches who care about Cascade and our students.



Greetings,

I'd like to take a moment to express both my excitement and gratitude for being given the opportunity to have a leadership role in Cascade Schools and the local community. It has been an absolute honor taking on the principal role and continuing to build on the positive culture and student success that was created by my predecessor. I'm looking forward to building relationships and collaborating with our students, teachers, staff, and community.

Since starting full time in early August, I've been working with teachers and staff and starting to become familiar with the norms, expectations, values, and needs of the school. Our teachers and staff are some of the most dedicated individuals I've had the pleasure of working with quite some time. For instance, about half of our teachers voluntarily gave up four hours of summer to meet with me and plan early events that are key to starting our year off on a successful note. The knowledge I've gained from our staff and teachers is invaluable as I move forward in making the best decisions I can for the success of our students.

At this time, as a staff, we've conducted new teacher orientation, sub and para training, and one complete day of whole staff training and teacher PIR. The planning of each day has been a collaborative effort among the administrative staff. The success of these days is certainly due to a lot of hard work by a number of people.

We caught a wave of new students the week of the seventh and eighteenth, currently we are at 44 including K1 enrollment with 29 new from grade K2 to 12th. Our total enrollment is currently at 326.

Again, I'm excited about the year and continuing to build upon the success of our school.



Superintendent's Report to the Board,

We are in the process of welcoming back staff and students to the building. We have our back-to-school night scheduled for 8/17/2023 in the evening. All staff returned on the 17<sup>th</sup> as well for mandatory annual training. All staff was present in the morning while teaching staff were present in the afternoon and Friday. We are excited to welcome the kids back for another school year this year on Monday.

I am also excited about our new staff members. They have shown initiative and I think we are continuing in the proper direction with regard to culture. It appears we will continue to increase enrollment. We are nearing our student/teacher ratio capacity in several grades now. If this trend continues, we will likely need to hire additional staff to meet the demand.

The construction project to create a lobby across from Tracy's office will spill into the school year but we feel we can safely continue the project with kids in the building and possibly create some good question-and-answer opportunities for the kids. Jason and Lawni plan on working mostly after school hours and on weekends to complete the project to avoid learning conflicts. This should add safety, supervision, and quality of life for our students and staff upon completion.

Jason and Lawni also completed some upkeep on the district house. They painted some exterior and interior walls as well as patching, fan installation, and some other small jobs. Jason and Lawni gave me a list of suggestions for future improvements to the house they would recommend based on their observations from the work they completed on the house.

We have an opportunity to be a part of a pilot program for our State Testing where we could take the state exams in sections rather than all at once. This has received praise from fellow state superintendents who piloted this system. If allowed by the state, I would like us to participate in this pilot this year as well.

I met with Matt Thompson, Engineer and CEM of Ameresco, who gave some suggestions timelines if we want to consider a levy or bond in the Spring. I will add his notes to the appendices of the packet for those interested in his professional opinion. He has several suggestions and a timeline for making a successful campaign if we choose to pursue those suggestions.

I have met with all supervisors several times leading up to the start of the school year for the kids and we believe we have everything for a successful school year. I am sure there will be some issues that were unforeseen. Iain has already found an issue with the master schedule for which we need to find a solution. If you hear or see anything else that we missed, please fill us in so we can find a solution to continuously improve.

With Badger Pride,

Levi Collins



# Trustees' Financial Summary

## FY2022-23

Submit ID:

### 07 Cascade County

### 0101 Cascade Elem

**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 Floerchinger

**Phone #:**

(406) 468-9383

(Signature)

(Date)

**Chair, Board of Trustees:**

John Rumney

(Signature)

(Date)

**County Superintendent**

Diane Heikkila

(Signature)

(Date)

### Software

Accounting Package:

Black Mountain

For FY23 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#
013	State-Base Limit Increase Payment 2022-2023	STATE	013	
026	USDA National School Lunch Program - Supply Chain Assistance	STATE	026	10.555
027	USDA National School Lunch Program - Supply Chain Assistance	STATE	027	10.555
028	USDA National School Lunch Program - Supply Chain Assistance	STATE	028	10.555
033	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL	033	84.425D
034	ARP - State School Emergency Relief Fund (ESSER III)	FEDERAL	034	84.425U
090	Donations & Misc Revenue	LOCAL	090	
101	State Advancing Agriculture Education Program	STATE	101	State
123	MTSS District Cohort 2022-2023	STATE	123	84.323A
422	Title IV, Part B, 21st Century Community Learning Centers	FEDERAL	422	84.287
423	Title IV, Part B, 21st Century Community Learning Centers	FEDERAL	423	84.287
522	Title I, ESEA Schoolwide Program	FEDERAL	522	Federal
523	Title I, ESEA Schoolwide Program	FEDERAL	523	Federal
555	Medicaid	STATE	555	State
565	Title V, Part B, Subpart 1, Small Rural Schools (SRS	FEDERAL	565	84.358A
566	Title V, Part B, Subpart 1, Small Rural Schools (SRS	FEDERAL	566	84.358A
567	Title V, Part B, Subpart 1, Small Rural Schools (SRS	FEDERAL	567	84.358A



# Trustees' Financial Summary

FY2022-23

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	155,235.09	63,829.99	265,094.23	67,817.93
02	Taxes Receivable - Real and Personal (120-149)	10,309.19	5,910.93	1,968.33	
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)				4,997.17
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	165,544.28	69,740.92	267,062.56	72,815.10
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	12,800.62	273.77		
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	12,800.62	273.77		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	10,309.19	5,910.93	1,968.33	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				4,997.17
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	142,434.47	63,556.22	265,094.23	67,817.93
52	<b>TOTAL FUND BALANCE/EQUITY</b>	142,434.47	63,556.22	265,094.23	72,815.10
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	165,544.28	69,740.92	267,062.56	72,815.10



# Trustees' Financial Summary

FY2022-23

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,805.31	93,913.13	52,562.27	
02	Taxes Receivable - Real and Personal (120-149)	597.94			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			24,547.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	22,403.25	93,913.13	77,109.27	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			1,916.84	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			1,916.84	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	597.94			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			17,436.24	
48	Fund Balance for Budget	21,805.31	93,913.13	57,756.19	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	21,805.31	93,913.13	75,192.43	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	22,403.25	93,913.13	77,109.27	



# Trustees' Financial Summary

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				7,904.11
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				7,904.11
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				7,904.11
52	<b>TOTAL FUND BALANCE/EQUITY</b>				7,904.11
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				7,904.11



# Trustees' Financial Summary

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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	52,802.87	6,702.19		11,045.08
02	Taxes Receivable - Real and Personal (120-149)	1,273.02			532.43
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	54,075.89	6,702.19		11,577.51
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,273.02			532.43
<b>FUND BALANCE/EQUITY</b>					
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	52,802.87	6,702.19		11,045.08
52	<b>TOTAL FUND BALANCE/EQUITY</b>	52,802.87	6,702.19		11,045.08
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	54,075.89	6,702.19		11,577.51



# Trustees' Financial Summary

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		72,388.80		
02	Taxes Receivable - Real and Personal (120-149)		557.03		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		72,945.83		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		557.03		
<b>FUND BALANCE/EQUITY</b>					
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		72,388.80		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		72,388.80		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		72,945.83		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

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## Balance Sheet

		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2022-23**

Submit ID:

**07 Cascade County**

**0101 Cascade Elem**

## Balance Sheet

		Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Custodial Fund - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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	2022 Value	2023 Value
1111	District Levy - Real Property	402,928.88	397,050.97
1112	District Levy - Personal Property	4,568.40	3,452.99
1190	Penalties and Interest on Taxes	1,037.55	882.24
1510	Interest Earnings	473.97	15,026.20
3110	Direct State Aid	651,709.42	657,855.40
3111	Quality Educator	50,064.15	62,669.60
3112	At Risk Student	7,001.86	7,028.63
3113	Indian Education For All	4,744.30	4,772.40
3114	American Indian Achievement Gap	1,115.00	1,374.00
3115	State Special Education Allowable Cost Payment to Districts	31,290.00	40,572.44
3116	Data For Achievement	4,541.57	4,569.45
3120	State - Guaranteed Tax Base Aid	273,347.04	287,695.32
5300	Operating Transfers from Other Funds	1,598.31	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,434,420.45</b>	<b>1,482,949.64</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	495,100.20	543,183.02
			2XX Personal Services - Employee Benefits	60,479.41	63,094.87
			3XX Purchased Professional and Technical Services	728.47	5,003.35
			4XX Purchased Property Services	1,287.50	1,526.51
			5XX Other Purchased Services	0.00	2,261.51
			6XX Supplies and Materials	26,499.77	48,925.14
			810 Dues and Fees	400.38	110.49
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	21,335.50	21,346.49
			2XX Personal Services - Employee Benefits	2,565.02	2,621.59
			3XX Purchased Professional and Technical Services	2,308.00	475.11
			6XX Supplies and Materials	72.49	442.46
<b>222X Educational Media Services</b>					
			1XX Personal Services - Salaries	31,705.99	31,705.99
			2XX Personal Services - Employee Benefits	5,124.12	5,253.82
			6XX Supplies and Materials	1,792.49	5,179.18
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	40,957.95	46,136.18
			2XX Personal Services - Employee Benefits	642.20	161.36



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

PRC	Program	Function	Object	2022 Value	2023 Value
			3XX Purchased Professional and Technical Services	23,277.61	9,886.03
			5XX Other Purchased Services	20,531.93	4,374.14
			6XX Supplies and Materials	1,072.33	4,621.37
			810 Dues and Fees	3,265.75	4,336.28
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	82,830.60	54,293.00
			2XX Personal Services - Employee Benefits	20,836.67	15,190.00
			3XX Purchased Professional and Technical Services	75.00	415.00
			5XX Other Purchased Services	0.00	371.25
			6XX Supplies and Materials	2,194.72	1,907.11
			810 Dues and Fees	626.60	250.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	22,986.84	24,126.09
			2XX Personal Services - Employee Benefits	4,029.32	7,574.79
			3XX Purchased Professional and Technical Services	5,531.32	11,782.62
			4XX Purchased Property Services	454.35	512.23
			5XX Other Purchased Services	1,650.56	2,417.54
			6XX Supplies and Materials	5,009.21	15,705.40
			7XX Property and Equipment Acquisition	3,244.79	0.00
			810 Dues and Fees	184.71	1,090.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	74,441.87	69,298.72
			2XX Personal Services - Employee Benefits	3,275.27	3,258.00
			3XX Purchased Professional and Technical Services	6,164.88	7,488.28
			4XX Purchased Property Services	67,403.43	80,905.71
			5XX Other Purchased Services	0.00	19,149.00
			6XX Supplies and Materials	35,315.17	52,245.79
			810 Dues and Fees	1,046.67	1,357.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	0.00	9,789.60
<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	93,014.16	81,695.24
			2XX Personal Services - Employee Benefits	14,542.13	14,922.53
			5XX Other Purchased Services	0.00	199.99
			6XX Supplies and Materials	0.00	784.15
<b>390</b>	<b>State Career &amp; Technical Education Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	34,459.11	34,473.29
			2XX Personal Services - Employee Benefits	4,451.47	4,877.85
			6XX Supplies and Materials	1,351.53	446.52



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01		
PRC	Program	Function	Object		2022 Value	2023 Value	
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>					
		<b>34XX</b>	<b>Extracurricular - Activities</b>				
			1XX	Personal Services - Salaries	4,152.59	7,885.45	
			2XX	Personal Services - Employee Benefits	32.95	166.16	
			3XX	Purchased Professional and Technical Services	0.00	392.58	
			5XX	Other Purchased Services	0.00	136.64	
			6XX	Supplies and Materials	339.66	1,357.46	
			810	Dues and Fees	525.00	0.00	
	<b>720</b>	<b>School Sponsored Athletics</b>					
		<b>35XX</b>	<b>Extracurricular - Athletics</b>				
			1XX	Personal Services - Salaries	17,824.74	21,331.19	
			2XX	Personal Services - Employee Benefits	139.45	262.62	
			5XX	Other Purchased Services	0.00	250.00	
			6XX	Supplies and Materials	5,491.93	10,096.28	
			810	Dues and Fees	60.00	0.00	
	<b>910</b>	<b>Food Services</b>					
		<b>31XX</b>	<b>Food Services</b>				
			1XX	Personal Services - Salaries	32,339.83	43,927.53	
			2XX	Personal Services - Employee Benefits	1,353.04	1,971.30	
	<b>999</b>	<b>Undistributed</b>					
		<b>61XX</b>	<b>Operating Transfers to Other Funds</b>				
			910	Operating Transfers to Other Funds	0.00	7,904.11	
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>				
			920	Resources Transferred to Other School Districts or Cooperatives	143,777.35	62,190.20	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>1,430,304.03</b>	<b>1,475,043.11</b>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					134,924.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,482,949.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,475,043.11	(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	396.37	(4b)	-396.37
					-396.37	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					142,434.47	(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	2022 Value	2023 Value
1111	District Levy - Real Property	148,305.20	236,740.99
1112	District Levy - Personal Property	1,752.56	1,842.28
1190	Penalties and Interest on Taxes	399.04	425.32
1510	Interest Earnings	101.50	0.00
2220	County On-Schedule Transportation Reimbursement	15,136.64	29,696.53
3210	State - On-Schedule Transportation Reimbursement	43,166.73	27,043.48
5200	Sale or Compensation for Loss of Assets	0.00	8,127.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>208,861.67</b>	<b>303,875.73</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
	1XX		Personal Services - Salaries	10,239.45	22,490.03
	2XX		Personal Services - Employee Benefits	35.16	78.64
	5XX		Other Purchased Services	17,604.00	0.00
<b>24XX Support Services - School Administration</b>					
	1XX		Personal Services - Salaries	14,360.77	15,710.93
	2XX		Personal Services - Employee Benefits	2,506.19	2,371.48
<b>25XX Support Services - Business</b>					
	1XX		Personal Services - Salaries	5,727.99	5,973.61
	2XX		Personal Services - Employee Benefits	1,007.16	1,893.25
	5XX		Other Purchased Services	292.36	308.58
	6XX		Supplies and Materials	2,459.17	5,390.48
<b>26XX Operation and Maintenance of Plant Services</b>					
	1XX		Personal Services - Salaries	5,827.55	13,139.91
	2XX		Personal Services - Employee Benefits	265.07	603.44
	4XX		Purchased Property Services	32,093.19	40,313.32
	5XX		Other Purchased Services	0.00	19,092.50
<b>27XX Student Transportation Services</b>					
	1XX		Personal Services - Salaries	66,304.43	83,335.22
	2XX		Personal Services - Employee Benefits	2,920.64	3,658.60
	3XX		Purchased Professional and Technical Services	736.39	1,679.08
	4XX		Purchased Property Services	2,469.99	1,207.13
	5XX		Other Purchased Services	3,137.87	1,932.46
	6XX		Supplies and Materials	50,449.59	39,418.22
	810		Dues and Fees	111.05	133.69



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2022 Value	2023 Value
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives		0.00	41,269.43
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>218,548.02</u>	<u>300,000.00</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					59,680.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					303,875.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					300,000.00	(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
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					63,556.22	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2022 Value	2023 Value
1111	District Levy - Real Property	79,002.82	76,506.15
1112	District Levy - Personal Property	864.44	667.39
1190	Penalties and Interest on Taxes	191.24	170.19
1510	Interest Earnings	446.98	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>80,505.48</b>	<b>77,343.73</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>27XX Student Transportation Services</b>				
			7XX Property and Equipment Acquisition	0.00	75,078.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>75,078.00</b>

#### Schedule Of Changes Worksheet

**Fund Code 11**

Beginning Fund Balance					262,828.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					77,343.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					75,078.00	(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)					265,094.23	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2022 Value	2023 Value
	1510 Interest Earnings		92.57	4,985.41
	1611 National School Lunch Program		6,762.71	75,153.80
	1900 Other Revenue from Local Sources		419.78	257.07
	4550 Federal School Nutrition Reimbursement		37,038.92	80,052.27
	4555 School Nutrition Summer Food Service Program		149,855.63	7,635.61
	6100 Material Prior Period Revenue Adjustments		448.00	0.00
<b>026</b>	<b>USDA National School Lunch Program - Supply Chain Assistance</b>			
	4550 Federal School Nutrition Reimbursement		8,891.60	0.00
<b>027</b>	<b>USDA National School Lunch Program - Supply Chain Assistance</b>			
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)		0.00	8,927.00
<b>028</b>	<b>USDA National School Lunch Program - Supply Chain Assistance</b>			
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)		0.00	6,624.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>203,509.21</b>	<b>183,635.16</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2022 Value	2023 Value
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	25,603.22	28,133.89
			2XX Personal Services - Employee Benefits	1,207.01	1,584.71
			4XX Purchased Property Services	1,672.76	4,014.75
			5XX Other Purchased Services	638.36	0.00
			6XX Supplies and Materials	145,962.80	119,048.60
			810 Dues and Fees	319.60	396.00
<b>026</b>	<b>USDA National School Lunch Program - Supply Chain Assistance</b>				
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	4,736.62	0.00
			6XX Supplies and Materials	0.00	4,154.98
<b>027</b>	<b>USDA National School Lunch Program - Supply Chain Assistance</b>				
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	0.00	9,689.41



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12		
PRC	Program	Function	Object		2022 Value	2023 Value	
028	USDA National School Lunch Program - Supply Chain Assistance						
	910 Food Services						
	31XX Food Services						
			6XX Supplies and Materials		0.00	3,228.81	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>180,140.37</u>	<u>170,251.15</u>	

Schedule Of Changes Worksheet							Fund Code 12	
Beginning Fund Balance							59,431.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							183,635.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							170,251.15	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	4,997.17	Less Last Year	4,997.17	(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)							72,815.10	(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	2022 Value	2023 Value
1111	District Levy - Real Property	76,170.57	20,105.53
1112	District Levy - Personal Property	752.88	304.16
1190	Penalties and Interest on Taxes	153.76	103.89
1510	Interest Earnings	115.54	0.00
1900	Other Revenue from Local Sources	1,367.11	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>78,559.86</b>	<b>20,513.58</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
	1XX	Personal Services - Salaries		0.00	40,199.55
	2XX	Personal Services - Employee Benefits		0.00	472.66
	5XX	Other Purchased Services		606.60	0.00
	6XX	Supplies and Materials		572.98	387.56
	7XX	Property and Equipment Acquisition		3,430.00	0.00
<b>21XX Support Services - Students</b>					
	3XX	Purchased Professional and Technical Services		155.92	3,267.74
	5XX	Other Purchased Services		2,705.78	0.00
<b>999 Undistributed</b>					
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
	920	Resources Transferred to Other School Districts or Cooperatives		22,976.78	22,321.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>30,448.06</b>	<b>66,649.35</b>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	67,941.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,513.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,649.35	(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)	21,805.31	(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	2022 Value	2023 Value
	1510 Interest Earnings	149.11	0.00
	2240 County Retirement Distribution	195,336.70	195,888.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>195,485.81</b>	<b>195,888.41</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	81,602.71	89,172.39
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	3,451.78	3,534.42
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	5,077.42	5,075.96
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	17,426.59	11,294.98
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	15,972.27	15,001.30
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	4,635.57	5,208.43
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	12,386.38	11,910.27
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	7,677.22	9,789.81
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	14,162.23	18,178.51
	<b>390 State Career &amp; Technical Education Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	5,772.20	5,814.95
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	326.14	732.98
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	1,749.63	1,890.01
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	7,585.00	12,048.78



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<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	177,825.14	189,652.79
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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance		87,677.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		195,888.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		189,652.79	(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)		93,913.13	(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	2023 Value
<b>013</b>	<b>State-Base Limit Increase Payment 2022-2023</b>	
	3780 State - BASE Limit Increase Payment	14,043.74
<b>033</b>	<b>CRRSA - State School Emergency Relief Fund II (ESSER II)</b>	
	6100 Material Prior Period Revenue Adjustments	-100,112.88
	7750 CRRSA - State School Emergency Relief Fund	92,524.00
<b>034</b>	<b>ARP - State School Emergency Relief Fund (ESSER III)</b>	
	7850 ARP - State School Emergency Relief Fund	100,582.00
<b>090</b>	<b>Donations &amp; Misc Revenue</b>	
	1900 Other Revenue from Local Sources	377.99
<b>123</b>	<b>MTSS District Cohort 2022-2023</b>	
	4580 IDEA, Special Education State Personnel Development	7,520.00
<b>423</b>	<b>Title IV, Part B, 21st Century Community Learning Centers</b>	
	4340 Title IV, Part B, 21st Century Community Learning Centers	86,136.00
<b>522</b>	<b>Title I, ESEA Schoolwide Program</b>	
	4200 Title I, Part A, Improving Basic Programs	45,844.00
<b>523</b>	<b>Title I, ESEA Schoolwide Program</b>	
	4200 Title I, Part A, Improving Basic Programs	106,487.00
<b>555</b>	<b>Medicaid</b>	
	3355 Medicaid - Miscellaneous	96.00
<b>566</b>	<b>Title V, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	13,013.00
<b>567</b>	<b>Title V, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	16,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		382,510.85

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>033</b>	<b>CRRSA - State School Emergency Relief Fund II (ESSER II)</b>				
	<b>775</b>	<b>CRRSA - State School Emergency Relief Fund - Basic</b>			
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			7XX Property and Equipment Acquisition		92,524.00
			<b>033 Subtotal</b>		92,524.00
<b>034</b>	<b>ARP - State School Emergency Relief Fund (ESSER III)</b>				
	<b>787</b>	<b>ARP - State School Emergency Relief Fund - Learning Loss</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		21,320.25
			<b>034 Subtotal</b>		21,320.25



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

PRC	Program	Function	Object	2022 Value	2023 Value
123	MTSS District Cohort 2022-2023				
	458	IDEA, Special Education State Personnel Development			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,000.00
			2XX Personal Services - Employee Benefits		708.86
			5XX Other Purchased Services		2,809.59
			<b>123 Subtotal</b>		<b>7,518.45</b>
423	Title IV, Part B, 21st Century Community Learning Centers				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		62,470.81
			2XX Personal Services - Employee Benefits		9,140.71
			3XX Purchased Professional and Technical Services		850.00
			5XX Other Purchased Services		2,684.84
			6XX Supplies and Materials		10,981.75
			<b>423 Subtotal</b>		<b>86,128.11</b>
522	Title I, ESEA Schoolwide Program				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		15,838.89
			2XX Personal Services - Employee Benefits		3,817.20
			6XX Supplies and Materials		3,311.43
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		4,017.51
			2XX Personal Services - Employee Benefits		1,966.03
			<b>522 Subtotal</b>		<b>28,951.06</b>
523	Title I, ESEA Schoolwide Program				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		82,296.42
			2XX Personal Services - Employee Benefits		21,232.19
			6XX Supplies and Materials		44.06
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		11,117.11
			2XX Personal Services - Employee Benefits		5,091.42
			<b>523 Subtotal</b>		<b>119,781.20</b>
555	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		27.74



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
		21XX	Support Services - Students		
		3XX	Purchased Professional and Technical Services		7,181.66
			<b>555 Subtotal</b>		7,209.40
566	Title V, Part B, Subpart 1, Small Rural Schools (SRS)				
	412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
	1XXX	Instruction			
		6XX	Supplies and Materials		9,153.00
			<b>566 Subtotal</b>		9,153.00
567	Title V, Part B, Subpart 1, Small Rural Schools (SRS)				
	412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
	1XXX	Instruction			
		6XX	Supplies and Materials		16,000.00
			<b>567 Subtotal</b>		16,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>388,585.47</b>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					161,617.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					382,510.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					388,585.47 (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	17,436.24	Less Last Year	97,786.66 (4b)	-80,350.42
					-80,350.42 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					75,192.43 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
013 State-Base Limit Increase Payment 2022-2023	14,043.74	0.00	14,043.74
033 CRRSA - State School Emergency Relief Fund II (ESSER II)	-7,588.88	92,524.00	-100,112.88
034 ARP - State School Emergency Relief Fund (ESSER III)	100,582.00	21,320.25	79,261.75
090 Donations & Misc Revenue	377.99	0.00	377.99
123 MTSS District Cohort 2022-2023	7,520.00	7,518.45	1.55
423 Title IV, Part B, 21st Century Community Learning Centers	86,136.00	86,128.11	7.89
522 Title I, ESEA Schoolwide Program	45,844.00	28,951.06	16,892.94
523 Title I, ESEA Schoolwide Program	106,487.00	119,781.20	-13,294.20
555 Medicaid	96.00	7,209.40	-7,113.40
566 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	13,013.00	9,153.00	3,860.00
567 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	16,000.00	16,000.00	0.00



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<b>Total</b>	382,510.85	388,585.47	-6,074.62
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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	2022 Value	2023 Value
	5300 Operating Transfers from Other Funds	0.00	7,904.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		0.00	7,904.11

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	0.00	339.93
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	1,286.86
			2XX Personal Services - Employee Benefits	0.00	101.12
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	1,619.25
			2XX Personal Services - Employee Benefits	0.00	4.91
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	0.00	2,629.71
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	1,598.31	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,598.31	5,981.78

#### Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	5,981.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,904.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,981.78	(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)	7,904.11	(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	2022 Value	2023 Value
1111	District Levy - Real Property	49,519.84	49,613.23
1112	District Levy - Personal Property	538.94	429.45
1190	Penalties and Interest on Taxes	116.40	109.20
1510	Interest Earnings	62.69	3,881.63
3281	State - Technology Aid	973.54	1,287.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>51,211.41</b>	<b>55,320.81</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			6XX Supplies and Materials	4,485.37	5,256.91
			810 Dues and Fees	0.00	25.00
<b>222X Educational Media Services</b>					
			6XX Supplies and Materials	2,471.85	0.00
<b>23XX Support Services - General Administration</b>					
			6XX Supplies and Materials	202.60	580.30
<b>24XX Support Services - School Administration</b>					
			6XX Supplies and Materials	1,761.72	0.00
<b>258X Admin. Tech. - Technology Coordinator</b>					
			1XX Personal Services - Salaries	2,337.59	2,352.90
			2XX Personal Services - Employee Benefits	97.54	111.19
			3XX Purchased Professional and Technical Services	15,901.10	17,004.63
			5XX Other Purchased Services	11,884.32	4,552.71
			6XX Supplies and Materials	4,569.85	6,088.12
<b>25XX Support Services - Business</b>					
			6XX Supplies and Materials	2,590.23	3,410.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>46,302.17</b>	<b>39,381.84</b>



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## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance						36,863.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,320.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,381.84 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						52,802.87 (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	2022 Value	2023 Value
1111	District Levy - Real Property	1,681.25	53.90
1112	District Levy - Personal Property	456.56	4.98
1190	Penalties and Interest on Taxes	163.20	15.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,301.01</b>	<b>73.93</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

**Fund Code 50**

Beginning Fund Balance					10,971.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					73.93	(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)					11,045.08	(5)



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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	2022 Value	2023 Value
1111	District Levy - Real Property	23,337.53	21,310.76
1112	District Levy - Personal Property	206.47	189.24
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	69.47
1190	Penalties and Interest on Taxes	112.64	49.94
1510	Interest Earnings	119.79	5,321.42
3283	State - School Major Maintenance Aid (SMMA)	12,754.70	15,191.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>36,531.13</b>	<b>42,131.96</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>26XX Operation and Maintenance of Plant Services</b>					
			7XX Property and Equipment Acquisition	38,472.00	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition	0.00	40,181.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>38,472.00</b>	<b>40,181.98</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	70,438.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,131.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,181.98	(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)	72,388.80	(5)



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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2022 Value</b>	<b>2023 Value</b>
XX	280 1XXX 112	Certified Teacher Staff Salaries	70,357.32	70,957.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	34,459.11	34,473.29
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	551,982.81	586,193.05
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,962.36	3,634.30
XX	XXX 26XX 41X	Energy Utility Services	70,279.94	83,472.19
XX	XXX 4XXX 715	Land Improvements	0.00	13,347.65
XX	XXX 4XXX 725	Major Construction Services	77,124.51	129,147.93
XX	XXX XXXX 355	Technology Contracted Services	15,638.04	16,573.38
XX	XXX XXXX 682	Technology Supplies	0.00	111,089.68
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	3,312.38	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	145,175.26	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,494.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,494.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,164.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	43,911.14
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	141,929.42
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 FY2025 Maximum Budget: 100%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	81,695.24	40,199.55	0.00	0.00	0.00
280	1XXX	2XX	14,922.53	472.66	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	199.99	0.00	0.00	0.00	0.00
280	1XXX	6XX	784.15	387.56	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	3,267.74	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
<b>Totals</b>			97,601.91	44,327.51	0.00	0.00	0.00

141,929.42

*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 FY23 in TEAMS.*



# Trustees' Financial Summary

**FY2022-23**

Submit ID:

**07 Cascade County**

**0101 Cascade Elem**

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	17,500.00	0.00	0.00	0.00	17,500.00
*** Land Improvements	129,766.00	0.00	3,558.05	0.00	133,324.05
*** Buildings	4,526,716.60	0.00	112,105.57	0.00	4,638,822.17
*** Machinery and Equipment	858,464.52	0.00	104,080.40	54,000.00	908,544.92
Totals at Historical Cost	5,532,447.12	0.00	219,744.02	54,000.00	5,698,191.14
<b>Depreciation</b>					
Improvement Accum	117,506.36	0.00	3,198.43	0.00	120,704.79
Building Accum	2,082,936.41	0.00	98,616.77	0.00	2,181,553.18
Machinery and Equipment Accum	581,527.27	0.00	64,878.21	54,000.00	592,405.48
Total Accumulated Depreciation	2,781,970.04	0.00	166,693.41	54,000.00	2,894,663.45
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,750,477.08	0.00	53,050.61	0.00	2,803,527.69

\* 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

**FY2022-23**

Submit ID:

**07 Cascade County**

**0101 Cascade Elem**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2022	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2023) [a+b-c-d]	(f) Current Portion Due FY2024	(g) Long-Term Portion Due FY2025
<b>Governmental Activities *</b>							
Compensated Absences	19,939.26	6,407.79	0.00	0.00	26,347.05	0.00	26,347.05
Other Post Employment Benefits	473,830.00	13,790.00	0.00	0.00	487,620.00	0.00	487,620.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	493,769.26	20,197.79	0.00	0.00	513,967.05	0.00	513,967.05

\* 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.



# Trustees' Financial Summary

FY2022-23

Submit ID:

07 Cascade County

0101 Cascade Elem

## Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	209,105.00	78,722.00	0.00	287,827.00
Net Pension - TRS	976,156.00	151,664.00	0.00	1,127,820.00



# Trustees' Financial Summary

## FY2022-23

Submit ID:

### 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 Floerchinger

**Phone #:**

(406) 468-9383

(Signature)

(Date)

**Chair, Board of Trustees:**

John Rumney

(Signature)

(Date)

**County Superintendent**

Diane Heikkila

(Signature)

(Date)

### Software

Accounting Package:

Black Mountain

For FY23 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.**



# Trustees' Financial Summary

**FY2022-23**

Submit ID:

**07 Cascade County**

**0102 Cascade H S**

## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
005	Montana Digital Academy	STATE	005	
013	State-Base Limit Increase Payment 2022-2023	STATE	013	
015	FCC License Lease	LOCAL	015	
016	Track Renovation	LOCAL	016	
023	State Career & Technical Education - All Programs	STATE	023	State
089	Retirement/COBRA Insurance Funds	LOCAL	089	
090	Donations & Misc Revenue	LOCAL	090	
101	State Advancing Agriculture Education Program	STATE	101	State
220	State Jobs for Montana Graduates	STATE	220	State
223	State Jobs for Montana Graduates	STATE	223	State
322	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	322	84.048A
323	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	323	84.048A
576	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL	576	84.358A
577	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL	577	84.358A



# Trustees' Financial Summary

FY2022-23

Submit ID:

07 Cascade County

0102 Cascade H S

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	111,490.38	59,299.07	268,344.71	
02	Taxes Receivable - Real and Personal (120-149)	7,110.38	5,719.61	2,000.26	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	118,600.76	65,018.68	270,344.97	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	5,059.97	273.77		
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	5,059.97	273.77		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	7,110.38	5,719.61	2,000.26	
<b>FUND BALANCE/EQUITY</b>					
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	106,430.41	59,025.30	268,344.71	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	106,430.41	59,025.30	268,344.71	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	118,600.76	65,018.68	270,344.97	



# Trustees' Financial Summary

FY2022-23

Submit ID:

07 Cascade County

0102 Cascade H S

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,283.39	66,341.71	120,314.61	14,670.04
02	Taxes Receivable - Real and Personal (120-149)	388.82			76.08
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,491.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,672.21	66,341.71	123,805.61	14,746.12
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	388.82			76.08
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	7,283.39	66,341.71	123,805.61	14,670.04
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,283.39	66,341.71	123,805.61	14,670.04
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,672.21	66,341.71	123,805.61	14,746.12



# Trustees' Financial Summary

FY2022-23

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07 Cascade County

0102 Cascade H S

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,926.85			6,398.82
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)	2,000.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	15,926.85			6,398.82
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	15,926.85			6,398.82
52	<b>TOTAL FUND BALANCE/EQUITY</b>	15,926.85			6,398.82
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	15,926.85			6,398.82



# Trustees' Financial Summary

FY2022-23

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07 Cascade County

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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2022-23

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07 Cascade County

0102 Cascade H S

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	198,233.10	9,229.92		11,064.83
02	Taxes Receivable - Real and Personal (120-149)	2,500.76			395.80
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	200,733.86	9,229.92		11,460.63
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	2,500.76			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	2,500.76			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				395.80
<b>FUND BALANCE/EQUITY</b>					
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	198,233.10	9,229.92		11,064.83
52	<b>TOTAL FUND BALANCE/EQUITY</b>	198,233.10	9,229.92		11,064.83
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	200,733.86	9,229.92		11,460.63



# Trustees' Financial Summary

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,758.00	66,559.54		
02	Taxes Receivable - Real and Personal (120-149)		304.26		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,758.00	66,863.80		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		304.26		
<b>FUND BALANCE/EQUITY</b>					
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	4,758.00	66,559.54		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,758.00	66,559.54		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,758.00	66,863.80		



# 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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,095,010.99	101,892.03	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		1,095,010.99	101,892.03	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			2,272.39	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			2,272.39	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		1,095,010.99	99,619.64	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,095,010.99	99,619.64	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,095,010.99	101,892.03	



# Trustees' Financial Summary

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## Balance Sheet

		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Custodial Fund - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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		2022 Value	2023 Value
	1111 District Levy - Real Property		289,833.96	285,477.69
	1112 District Levy - Personal Property		3,780.71	3,289.66
	1190 Penalties and Interest on Taxes		678.61	607.49
	1510 Interest Earnings		429.55	23,626.64
	3110 Direct State Aid		460,823.70	462,505.54
	3111 Quality Educator		25,387.50	40,518.24
	3112 At Risk Student		2,881.07	2,670.65
	3113 Indian Education For All		2,156.50	2,141.76
	3114 American Indian Achievement Gap		1,115.00	458.00
	3115 State Special Education Allowable Cost Payment to Districts		19,888.12	17,161.19
	3116 Data For Achievement		2,064.35	2,050.68
	3120 State - Guaranteed Tax Base Aid		209,124.57	214,268.69
	5300 Operating Transfers from Other Funds		2,063.71	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>1,020,227.35</b>	<b>1,054,776.23</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	241,889.51	276,259.68
			2XX Personal Services - Employee Benefits	24,571.78	21,647.75
			3XX Purchased Professional and Technical Services	728.47	3,145.97
			4XX Purchased Property Services	1,287.50	1,526.50
			5XX Other Purchased Services	0.00	1,376.50
			6XX Supplies and Materials	18,309.08	36,003.73
			810 Dues and Fees	152.00	1,563.50
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	21,335.50	21,346.51
			2XX Personal Services - Employee Benefits	2,565.01	2,621.61
			3XX Purchased Professional and Technical Services	0.00	475.11
			6XX Supplies and Materials	142.36	240.32
		<b>22XX Educational Media Services</b>			
			1XX Personal Services - Salaries	31,706.01	31,706.01
			2XX Personal Services - Employee Benefits	5,124.16	5,253.89
			6XX Supplies and Materials	907.57	3,502.47
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	40,957.87	46,136.14
			2XX Personal Services - Employee Benefits	629.53	161.51



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

PRC	Program	Function	Object	2022 Value	2023 Value
			3XX Purchased Professional and Technical Services	15,008.51	6,590.68
			5XX Other Purchased Services	20,025.01	3,232.68
			6XX Supplies and Materials	750.51	3,534.75
			810 Dues and Fees	1,590.56	3,374.50
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	77,379.63	40,838.36
			2XX Personal Services - Employee Benefits	17,105.43	1,162.65
			3XX Purchased Professional and Technical Services	1,435.00	15.00
			5XX Other Purchased Services	259.00	191.25
			6XX Supplies and Materials	2,305.20	1,594.73
			810 Dues and Fees	0.00	250.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	22,986.81	24,126.05
			2XX Personal Services - Employee Benefits	4,029.46	7,574.67
			3XX Purchased Professional and Technical Services	2,731.36	9,782.62
			4XX Purchased Property Services	330.42	601.29
			5XX Other Purchased Services	1,712.85	2,676.30
			6XX Supplies and Materials	5,175.78	12,651.44
			7XX Property and Equipment Acquisition	3,244.80	0.00
			810 Dues and Fees	182.32	1,090.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	48,096.32	40,912.44
			2XX Personal Services - Employee Benefits	2,151.63	1,943.53
			3XX Purchased Professional and Technical Services	5,843.95	7,488.34
			4XX Purchased Property Services	43,269.09	51,454.43
			5XX Other Purchased Services	0.00	19,143.47
			6XX Supplies and Materials	29,612.91	34,085.92
			810 Dues and Fees	1,046.66	1,357.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	27,329.87	20,000.07
			2XX Personal Services - Employee Benefits	2,611.44	2,679.06
			6XX Supplies and Materials	119.05	1,213.04
	<b>390 State Career &amp; Technical Education Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	70,735.89	72,333.23
			2XX Personal Services - Employee Benefits	7,953.61	9,434.07
			6XX Supplies and Materials	4,170.77	9,770.31
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	24,797.60	27,020.40
			2XX Personal Services - Employee Benefits	302.51	255.63



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2022 Value	2023 Value
			3XX Purchased Professional and Technical Services		0.00	392.57
			5XX Other Purchased Services		1,803.75	2,267.75
			6XX Supplies and Materials		3,037.17	1,521.73
			810 Dues and Fees		1,203.97	1,201.00
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries		55,037.25	65,182.44
			2XX Personal Services - Employee Benefits		566.83	942.36
			4XX Purchased Property Services		0.00	235.00
			5XX Other Purchased Services		0.00	505.33
			6XX Supplies and Materials		21,718.28	24,447.74
			810 Dues and Fees		3,868.00	4,087.23
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			1XX Personal Services - Salaries		28,247.14	36,784.55
			2XX Personal Services - Employee Benefits		1,178.29	1,661.30
	<b>999 Undistributed</b>					
		<b>61XX Operating Transfers to Other Funds</b>				
			910 Operating Transfers to Other Funds		65,824.00	25,061.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>1,017,084.98</u>	<u>1,035,635.91</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					87,290.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,054,776.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,035,635.91	(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)					106,430.41	(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	2022 Value	2023 Value
1111	District Levy - Real Property	140,085.43	236,392.36
1112	District Levy - Personal Property	1,463.47	2,489.03
1190	Penalties and Interest on Taxes	372.29	400.95
1510	Interest Earnings	156.37	0.00
2220	County On-Schedule Transportation Reimbursement	14,839.11	29,696.53
3210	State - On-Schedule Transportation Reimbursement	42,234.39	26,180.34
5200	Sale or Compensation for Loss of Assets	0.00	8,127.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>199,151.06</b>	<b>303,286.34</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
	1XX	Personal Services - Salaries		10,239.45	3,468.32
	2XX	Personal Services - Employee Benefits		35.16	13.25
	5XX	Other Purchased Services		17,602.02	0.00
	810	Dues and Fees		0.22	0.00
<b>24XX Support Services - School Administration</b>					
	1XX	Personal Services - Salaries		14,643.60	15,709.93
	2XX	Personal Services - Employee Benefits		2,297.22	459.62
<b>25XX Support Services - Business</b>					
	1XX	Personal Services - Salaries		5,727.99	5,973.61
	2XX	Personal Services - Employee Benefits		1,007.16	1,893.25
	5XX	Other Purchased Services		306.19	323.16
	6XX	Supplies and Materials		2,459.17	5,390.48
<b>26XX Operation and Maintenance of Plant Services</b>					
	1XX	Personal Services - Salaries		5,556.77	13,139.61
	2XX	Personal Services - Employee Benefits		245.42	603.41
	4XX	Purchased Property Services		36,477.85	45,631.98
	5XX	Other Purchased Services		0.00	19,092.50
<b>27XX Student Transportation Services</b>					
	1XX	Personal Services - Salaries		66,304.34	83,330.69
	2XX	Personal Services - Employee Benefits		2,920.62	3,658.68
	3XX	Purchased Professional and Technical Services		724.72	1,679.07
	4XX	Purchased Property Services		2,469.98	1,207.13
	5XX	Other Purchased Services		1,908.00	205.55
	6XX	Supplies and Materials		50,438.52	39,409.99
	810	Dues and Fees		86.05	133.70



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<b>Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>Fund Code 10</b>	
<b>PRC</b>	<b>Program</b>	<b>Function</b>	<b>Object</b>		<b>2022 Value</b>	<b>2023 Value</b>
	<b>999 Undistributed</b>					
		<b>61XX Operating Transfers to Other Funds</b>				
			910 Operating Transfers to Other Funds		0.00	58,676.07
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					221,450.45	300,000.00

<b>Schedule Of Changes Worksheet</b>					<b>Fund Code 10</b>	
Beginning Fund Balance					55,738.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					303,286.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					300,000.00	(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
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					59,025.30	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2022 Value	2023 Value
1111	District Levy - Real Property	78,767.33	80,470.19
1112	District Levy - Personal Property	1,020.75	920.08
1190	Penalties and Interest on Taxes	180.50	167.86
1510	Interest Earnings	734.64	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>80,703.22</b>	<b>81,558.13</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	27XX	Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	75,078.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>75,078.00</b>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	261,864.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	81,558.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	75,078.00	(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)	268,344.71	(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	2022 Value	2023 Value
	1111 District Levy - Real Property	20,231.86	14,869.37
	1112 District Levy - Personal Property	224.76	183.87
	1190 Penalties and Interest on Taxes	34.70	35.97
	1510 Interest Earnings	42.43	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>20,533.75</b>	<b>15,089.21</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	12,061.00
			2XX Personal Services - Employee Benefits	0.00	39.57
			6XX Supplies and Materials	383.75	1,232.49
			7XX Property and Equipment Acquisition	3,430.00	0.00
	<b>999 Undistributed</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	10,913.97	9,598.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>14,727.72</b>	<b>22,931.46</b>

### Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	15,125.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,089.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,931.46	(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)	7,283.39	(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	2022 Value	2023 Value
	1510 Interest Earnings	124.06	0.00
	2240 County Retirement Distribution	130,218.20	146,281.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>130,342.26</b>	<b>146,281.94</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	41,160.22	46,414.84
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	3,451.90	3,534.49
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	5,077.47	5,076.08
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	17,426.25	8,168.75
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	14,919.12	6,206.62
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	4,640.03	5,208.48
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	8,275.29	8,142.04
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	7,662.34	9,751.72
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	3,926.04	4,151.18
	<b>390 State Career &amp; Technical Education Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	11,698.60	11,890.97
	<b>610 Adult Continuing Education Programs</b>				
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	28.25	112.57
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	3,484.34	3,287.22
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	5,113.80	6,106.76



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

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	3,378.79	6,109.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				130,242.44	124,161.62

**Schedule Of Changes Worksheet Fund Code 14**

Beginning Fund Balance	44,221.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	146,281.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	124,161.62	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	66,341.71	(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	2023 Value
<b>005 Montana Digital Academy</b>	
3250 Montana Digital Academy	246.00
<b>013 State-Base Limit Increase Payment 2022-2023</b>	
3780 State - BASE Limit Increase Payment	62,345.40
<b>015 FCC License Lease</b>	
1900 Other Revenue from Local Sources	17,916.62
<b>016 Track Renovation</b>	
1900 Other Revenue from Local Sources	600.00
<b>023 State Career &amp; Technical Education - All Programs</b>	
3900 State - Career & Technical Education	3,919.00
<b>090 Donations &amp; Misc Revenue</b>	
1900 Other Revenue from Local Sources	14,237.00
<b>223 State Jobs for Montana Graduates</b>	
3290 State - Other State Grants	3,000.00
<b>323 Federal Carl Perkins (Career &amp; Technical Education (CTE))</b>	
4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	8,640.00
<b>576 Title V, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	7,360.00
<b>577 Title V, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	6,743.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	125,007.02

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

PRC Program Function Object	2022 Value	2023 Value
<b>005 Montana Digital Academy</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
810 Dues and Fees		246.00
<b>005 Subtotal</b>		246.00
<b>023 State Career &amp; Technical Education - All Programs</b>		
<b>390 State Career &amp; Technical Education Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials		2,426.86
<b>023 Subtotal</b>		2,426.86
<b>090 Donations &amp; Misc Revenue</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
5XX Other Purchased Services		225.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		3,500.00
329	State - Miscellaneous Grants	1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,750.00
710	School Sponsored Extracurricular Activities	34XX	Extracurricular - Activities		
			5XX Other Purchased Services		4,083.59
720	School Sponsored Athletics	35XX	Extracurricular - Athletics		
			6XX Supplies and Materials		1,848.19
			<b>090 Subtotal</b>		<b>11,406.78</b>
101	State Advancing Agriculture Education Program	327	State Advancing Agriculture Education		
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		18,500.00
			<b>101 Subtotal</b>		<b>18,500.00</b>
220	State Jobs for Montana Graduates	329	State - Miscellaneous Grants		
		1XXX	Instruction		
			6XX Supplies and Materials		1,415.39
			<b>220 Subtotal</b>		<b>1,415.39</b>
323	Federal Carl Perkins (Career & Technical Education (CTE))	451	Carl Perkins (Federal Career & Technical Education) - Basic Grant		
		1XXX	Instruction		
			5XX Other Purchased Services		5,272.49
			6XX Supplies and Materials		2,999.51
			<b>323 Subtotal</b>		<b>8,272.00</b>
576	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	412	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)		
		1XXX	Instruction		
			6XX Supplies and Materials		6,900.00
		25XX	Support Services - Business		
			6XX Supplies and Materials		460.00
			<b>576 Subtotal</b>		<b>7,360.00</b>
577	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	412	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)		
		1XXX	Instruction		
			6XX Supplies and Materials		6,743.00
			<b>577 Subtotal</b>		<b>6,743.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>56,370.03</b>



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## Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					55,168.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					125,007.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					56,370.03	(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)					123,805.61	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
005 Montana Digital Academy	246.00	246.00	0.00
013 State-Base Limit Increase Payment 2022-2023	62,345.40	0.00	62,345.40
015 FCC License Lease	17,916.62	0.00	17,916.62
016 Track Renovation	600.00	0.00	600.00
023 State Career & Technical Education - All Programs	3,919.00	2,426.86	1,492.14
090 Donations & Misc Revenue	14,237.00	11,406.78	2,830.22
101 State Advancing Agriculture Education Program	0.00	18,500.00	-18,500.00
220 State Jobs for Montana Graduates	0.00	1,415.39	-1,415.39
223 State Jobs for Montana Graduates	3,000.00	0.00	3,000.00
323 Federal Carl Perkins (Career & Technical Education (CTE))	8,640.00	8,272.00	368.00
576 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	7,360.00	7,360.00	0.00
577 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	6,743.00	6,743.00	0.00
<b>Total</b>	<u>125,007.02</u>	<u>56,370.03</u>	<u>68,636.99</u>



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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	2022 Value	2023 Value
1111	District Levy - Real Property	4,209.69	1,165.42
1112	District Levy - Personal Property	91.73	20.72
1190	Penalties and Interest on Taxes	19.46	5.04
1510	Interest Earnings	53.03	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,373.91</b>	<b>1,191.18</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>610 Adult Continuing Education Programs</b>					
<b>1XXX Instruction</b>					
			6XX Supplies and Materials	1,247.60	4,769.49
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	165.00	652.50
			2XX Personal Services - Employee Benefits	0.93	2.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,413.53</b>	<b>5,424.88</b>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	18,903.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,191.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,424.88	(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)	14,670.04	(5)



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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		2022 Value	2023 Value
	1311 Driver's Education Fees		4,400.00	2,750.00
	1510 Interest Earnings		35.50	0.00
	3260 State - Driver's Education Reimbursement		6,954.85	2,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>11,390.35</b>	<b>4,750.00</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 18	
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,380.00	4,931.25
			2XX Personal Services - Employee Benefits	38.83	21.86
			6XX Supplies and Materials	573.81	295.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>7,992.64</b>	<b>5,248.99</b>

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						16,425.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,750.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,248.99 (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)						15,926.85 (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	2022 Value	2023 Value
	5300 Operating Transfers from Other Funds	0.00	5,357.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		0.00	5,357.91

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2022 Value	2023 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	0.00	226.62
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	1,819.74
			2XX Personal Services - Employee Benefits	0.00	101.13
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	0.00	1,137.27
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	2,063.71	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				2,063.71	3,284.76

#### Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	4,325.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,357.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,284.76	(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)	6,398.82	(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	2022 Value	2023 Value
1111	District Levy - Real Property	98,759.23	99,072.29
1112	District Levy - Personal Property	1,257.24	1,137.28
1190	Penalties and Interest on Taxes	216.27	209.52
1510	Interest Earnings	383.90	31,640.03
3281	State - Technology Aid	674.57	879.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>101,291.21</b>	<b>132,939.05</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
		6XX	Supplies and Materials	10,604.23	9,990.63
		810	Dues and Fees	0.00	50.00
<b>222X Educational Media Services</b>					
		6XX	Supplies and Materials	1,647.90	0.00
<b>23XX Support Services - General Administration</b>					
		6XX	Supplies and Materials	607.80	1,019.63
<b>24XX Support Services - School Administration</b>					
		6XX	Supplies and Materials	1,421.36	0.00
<b>258X Admin. Tech. - Technology Coordinator</b>					
		1XX	Personal Services - Salaries	2,335.45	2,352.90
		2XX	Personal Services - Employee Benefits	97.48	111.19
		3XX	Purchased Professional and Technical Services	32,539.13	34,080.11
		5XX	Other Purchased Services	12,075.54	11,805.30
		6XX	Supplies and Materials	11,541.25	12,003.92
<b>25XX Support Services - Business</b>					
		6XX	Supplies and Materials	0.00	134.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>72,870.14</b>	<b>71,548.20</b>



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## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance						136,842.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						132,939.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						71,548.20 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						198,233.10 (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	2022 Value	2023 Value
1111	District Levy - Real Property	1,564.05	45.67
1112	District Levy - Personal Property	434.80	15.42
1190	Penalties and Interest on Taxes	144.95	12.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,143.80</b>	<b>73.96</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance					10,990.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					73.96	(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)					11,064.83	(5)



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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	2022 Value	2023 Value
1111	District Levy - Real Property	12,639.03	11,416.68
1112	District Levy - Personal Property	174.82	583.32
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	0.71
1190	Penalties and Interest on Taxes	35.14	24.65
1510	Interest Earnings	139.20	10,623.58
3283	State - School Major Maintenance Aid (SMMA)	11,683.12	12,809.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>24,671.31</b>	<b>35,458.81</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>26XX Operation and Maintenance of Plant Services</b>					
			7XX Property and Equipment Acquisition	26,736.00	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition	0.00	18,517.12
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>26,736.00</b>	<b>18,517.12</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	49,617.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,458.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,517.12	(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)	66,559.54	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2022 Value	2023 Value
1510	Interest Earnings	2,153.74	0.00
1900	Other Revenue from Local Sources	6,000.00	0.00
5300	Operating Transfers from Other Funds	65,824.00	78,379.96
5700	Resources Transferred from Other School Districts or Cooperatives	143,777.34	103,459.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>217,755.08</b>	<b>181,839.59</b>

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

PRC	Program	Function	Object	2022 Value	2023 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
		6XX	Supplies and Materials	8,889.85	3,578.41
		8XX	Other Expenditures	0.00	1,785.47
<b>25XX Support Services - Business</b>					
		6XX	Supplies and Materials	9,141.41	0.00
<b>26XX Operation and Maintenance of Plant Services</b>					
		6XX	Supplies and Materials	939.00	0.00
<b>27XX Student Transportation Services</b>					
		7XX	Property and Equipment Acquisition	7,767.00	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>					
		7XX	Property and Equipment Acquisition	0.00	51,004.80
<b>52XX Leases or Long Term Notes with Board of Investments</b>					
		840	Principal On Debt	25,437.15	0.00
		850	Interest on Debt	1,724.09	0.00
<b>720 School Sponsored Athletics</b>					
<b>35XX Extracurricular - Athletics</b>					
		6XX	Supplies and Materials	293.01	0.00
		7XX	Property and Equipment Acquisition	7,710.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>61,901.51</b>	<b>56,368.68</b>



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## Schedule Of Changes Worksheet

**Fund Code 82**

Beginning Fund Balance						969,540.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						181,839.59 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,368.68 (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)						1,095,010.99 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84	
PRC	Revenue		2022 Value	2023 Value
	1510 Interest Earnings		278.55	272.82
	1XXX Revenues from Student Activities		144,912.08	159,731.11
	6100 Material Prior Period Revenue Adjustments		2,024.47	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>147,215.10</b>	<b>160,003.93</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 84	
PRC	Program	Function	Object	2022 Value	2023 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	156,388.87	158,639.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>156,388.87</b>	<b>158,639.08</b>

Schedule Of Changes Worksheet							Fund Code 84	
Beginning Fund Balance							98,254.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							160,003.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							158,639.08	(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)							99,619.64	(5)



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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2022 Value</b>	<b>2023 Value</b>
XX	280 1XXX 112	Certified Teacher Staff Salaries	17,363.53	18,800.01
XX	39X 1XXX 112	Certified Teacher Staff Salaries	69,645.89	70,210.71
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	245,219.51	266,205.95
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,779.72	5,242.27
XX	XXX 26XX 41X	Energy Utility Services	53,374.85	63,592.69
XX	XXX 4XXX 715	Land Improvements	0.00	3,558.05
XX	XXX 4XXX 725	Major Construction Services	0.00	14,959.07
XX	XXX 4XXX 73X	Major Equipment-New	0.00	54,504.80
XX	XXX XXXX 355	Technology Contracted Services	31,749.96	33,648.86
XX	XXX XXXX 682	Technology Supplies	48,781.23	78,857.88
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
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	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00



# Trustees' Financial Summary

FY2022-23

Submit ID:

07 Cascade County

0102 Cascade H S

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,112.42
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,112.42

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,370.52
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,881.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	37,225.23
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 FY2025 Maximum Budget: 75%**



# Trustees' Financial Summary

FY2022-23

Submit ID:

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	20,000.07	12,061.00	0.00	0.00	0.00
280	1XXX	2XX	2,679.06	39.57	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	1,213.04	1,232.49	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
<b>Totals</b>			23,892.17	13,333.06	0.00	0.00	0.00

37,225.23

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 FY23 in TEAMS.



# Trustees' Financial Summary

FY2022-23

Submit ID:

07 Cascade County

0102 Cascade H S

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

	<u>Beginning Balance</u>	<u>Adjust- ments</u>	<u>Additions</u>	<u>Removals</u>	<u>Ending Balance</u>
<b>Governmental</b>					
Land	47,500.00	0.00	0.00	0.00	47,500.00
*** Land Improvements	144,967.00	0.00	3,558.05	0.00	148,525.05
*** Buildings	4,027,035.99	0.00	41,791.03	0.00	4,068,827.02
*** Machinery and Equipment	956,655.99	0.00	104,080.40	51,750.00	1,008,986.39
Totals at Historical Cost	5,176,158.98	0.00	149,429.48	51,750.00	5,273,838.46
<b>Depreciation</b>					
Improvement Accum	129,033.75	0.00	4,254.39	0.00	133,288.14
Building Accum	1,941,623.56	1,854.13	86,649.22	0.00	2,030,126.91
Machinery and Equipment Accum	594,109.86	0.00	70,477.49	43,026.04	621,561.31
Total Accumulated Depreciation	2,664,767.17	1,854.13	161,381.10	43,026.04	2,784,976.36
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,511,391.81	-1,854.13	-11,951.62	8,723.96	2,488,862.10

\* 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

**FY2022-23**

Submit ID:

**07 Cascade County**

**0102 Cascade H S**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2022	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2023) [a+b-c-d]	(f) Current Portion Due FY2024	(g) Long-Term Portion Due FY2025
<b>Governmental Activities *</b>							
Compensated Absences	14,418.89	6,910.51	0.00	0.00	21,329.40	0.00	21,329.40
Other Post Employment Benefits	343,119.00	9,985.00	0.00	0.00	353,104.00	0.00	353,104.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	357,537.89	16,895.51	0.00	0.00	374,433.40	0.00	374,433.40

\* 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

FY2022-23

Submit ID:

07 Cascade County

0102 Cascade H S

## Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	151,422.00	57,004.00	0.00	208,426.00
Net Pension - TRS	706,871.00	109,826.00	0.00	816,697.00

# **APPENDIX B**

## Board Report

Section I – Board Evaluation

Section II – Board Training Hours

# Board Meeting Evaluation

4 responses

## Board Meeting

4 responses

Jul 2023

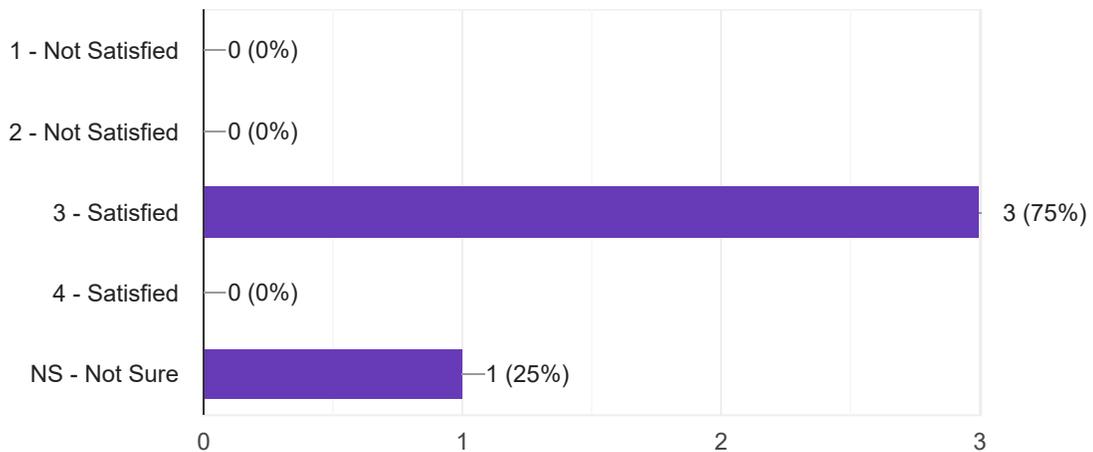
18 4

## Focus

We conducted the meeting with an emphasis on outward vision, rather than internal preoccupation?

 Copy

4 responses



## Comment

1 response

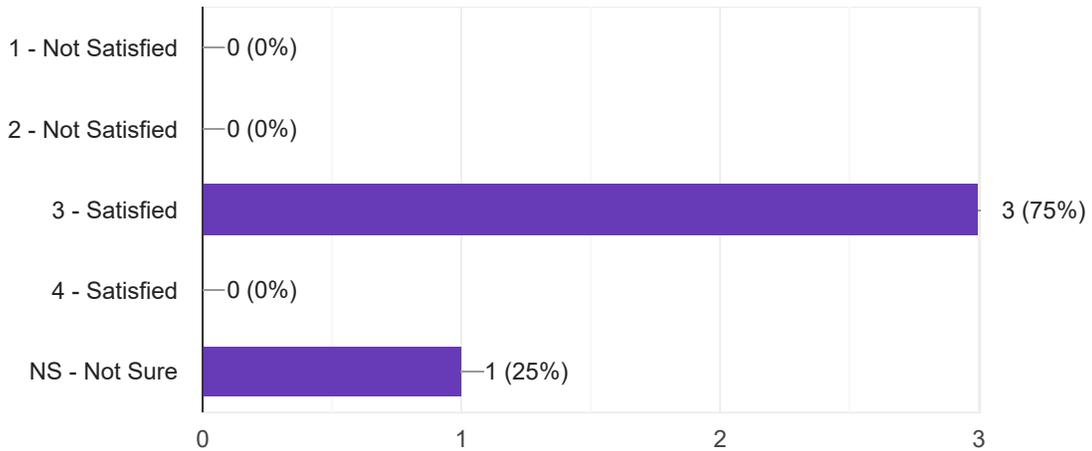
I believe the collective board has a more athletics vs. academics focus when it comes to an outward vision.



### We focused our thinking at a strategic level?



4 responses



### Comment

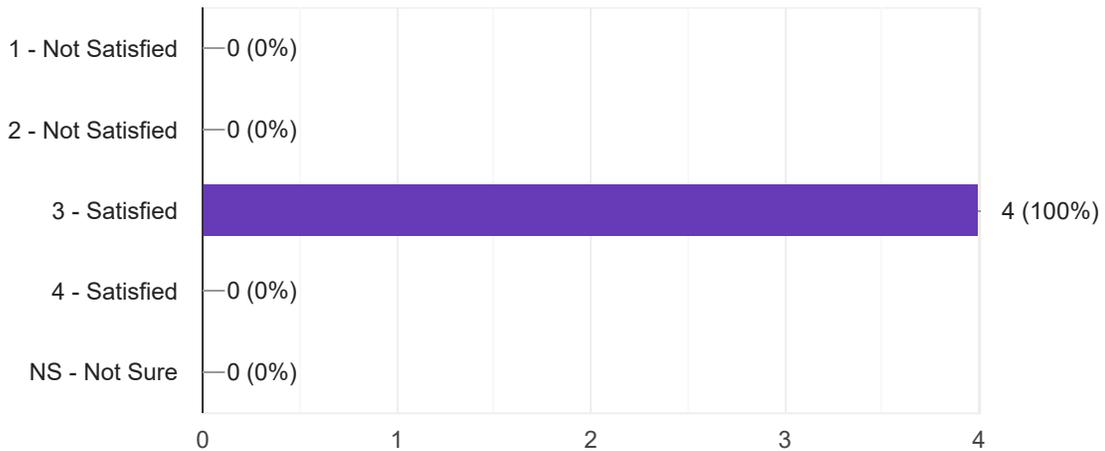
1 response

Not sure what what's being defined as the "strategic level." What do we consider the strategic level and what's an example?

### We focused on the future, rather than the past or the present?



4 responses



### Comment

0 responses

No responses yet for this question.

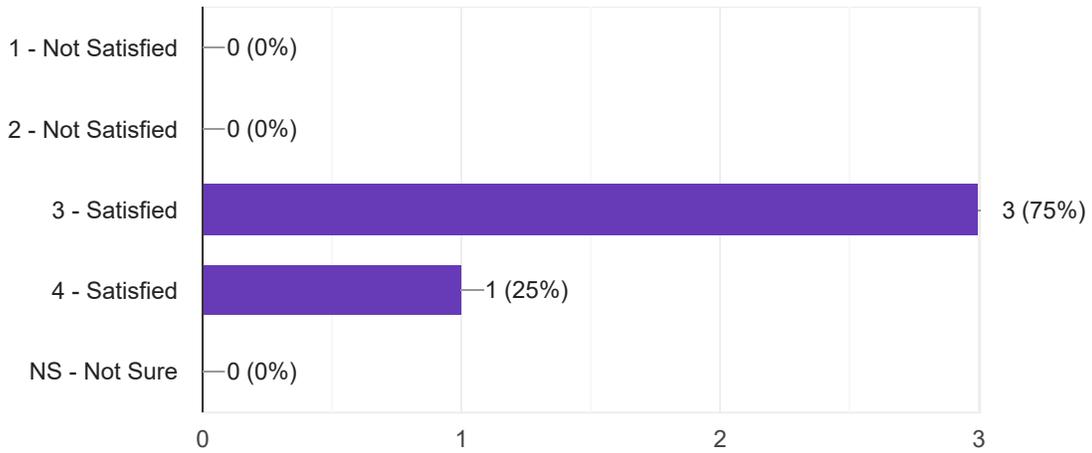
**Respect**



### We made collective rather than individual decisions?



4 responses



### Comment

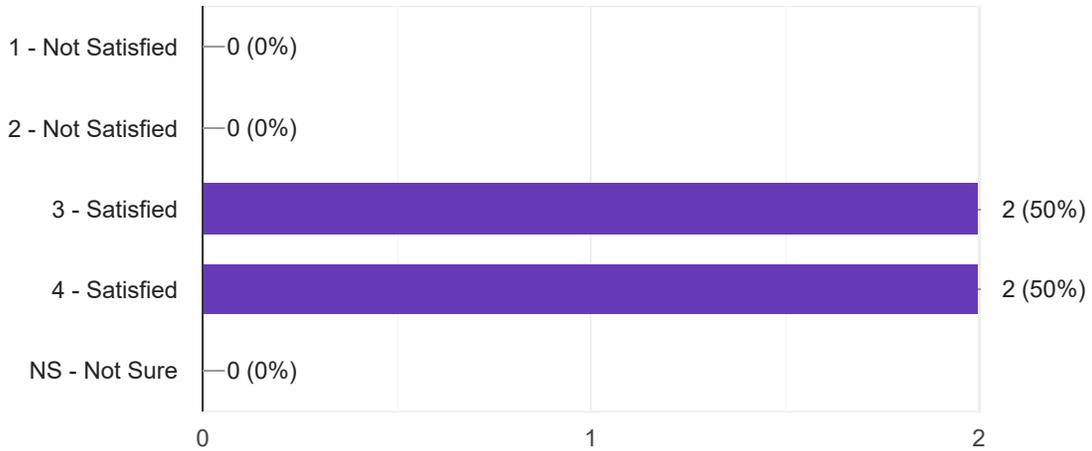
0 responses

No responses yet for this question.

### We encouraged diversity of viewpoints?



4 responses



### Comment

0 responses

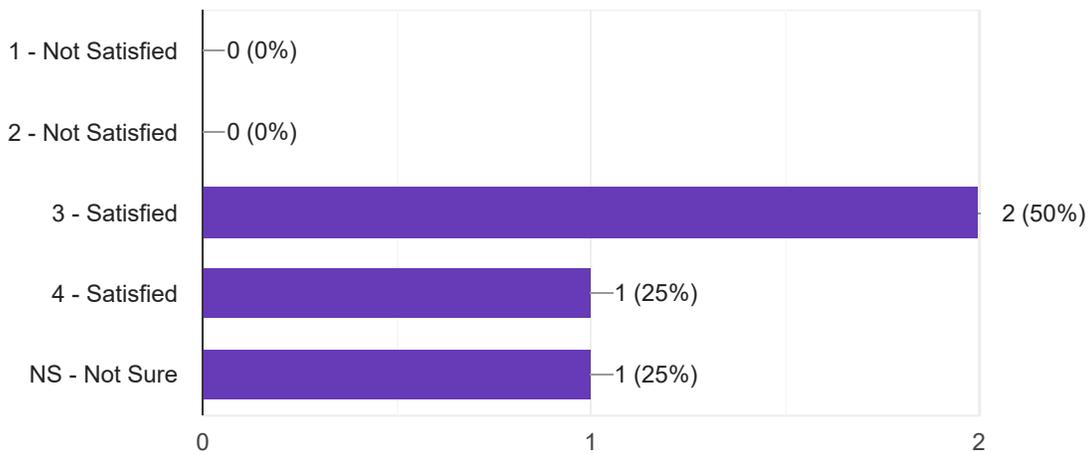
No responses yet for this question.



### We were sensitive to our stakeholder's needs?



4 responses



### Comment

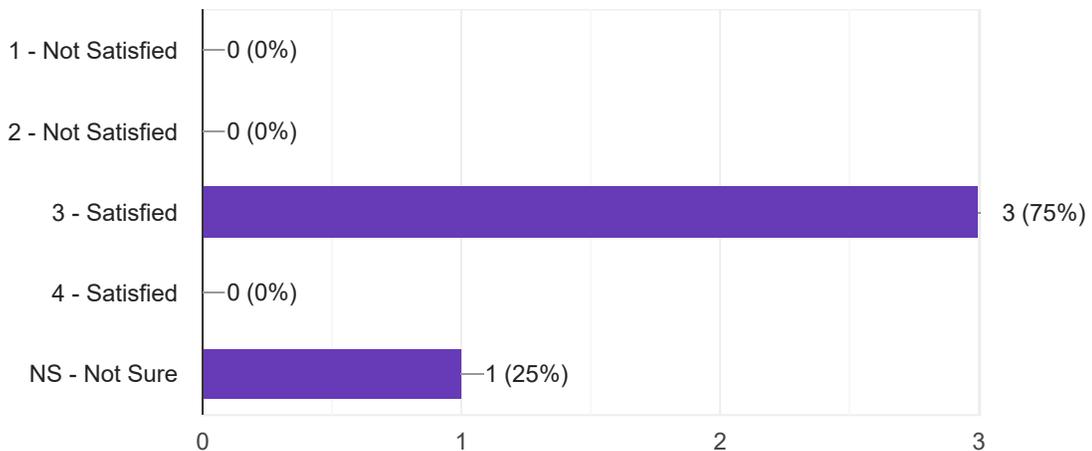
1 response

While some stake holders may be in agreement with the boards decisions, I know some stake holders who are not in agreement. Furthermore, I believe some decisions were based off of stake holder "wants" vs "needs."

### We gave adequate emphasis to the ethics of each issue?



4 responses



### Comment

1 response

I'm not convinced we did what was in the best interest of the students.

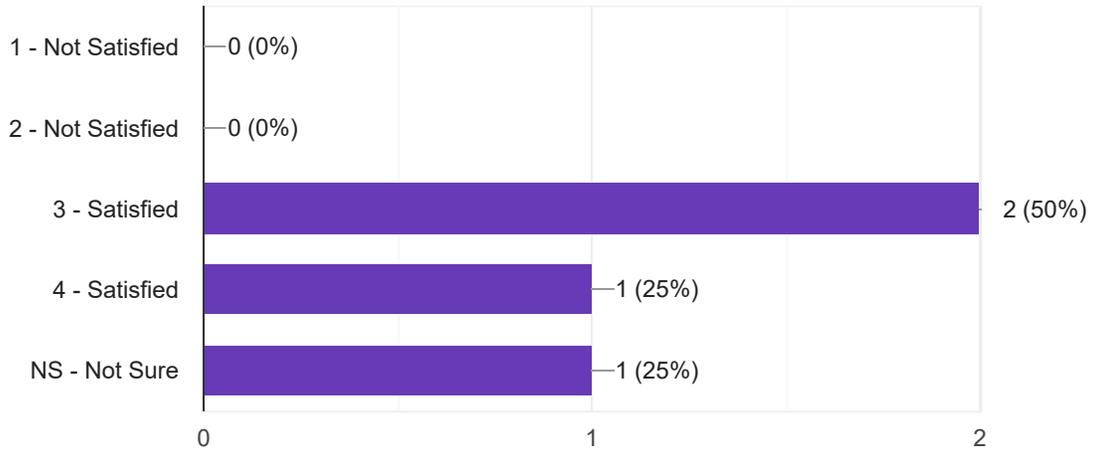


### Information

We had the right information to make wise decisions?



4 responses



### Comment

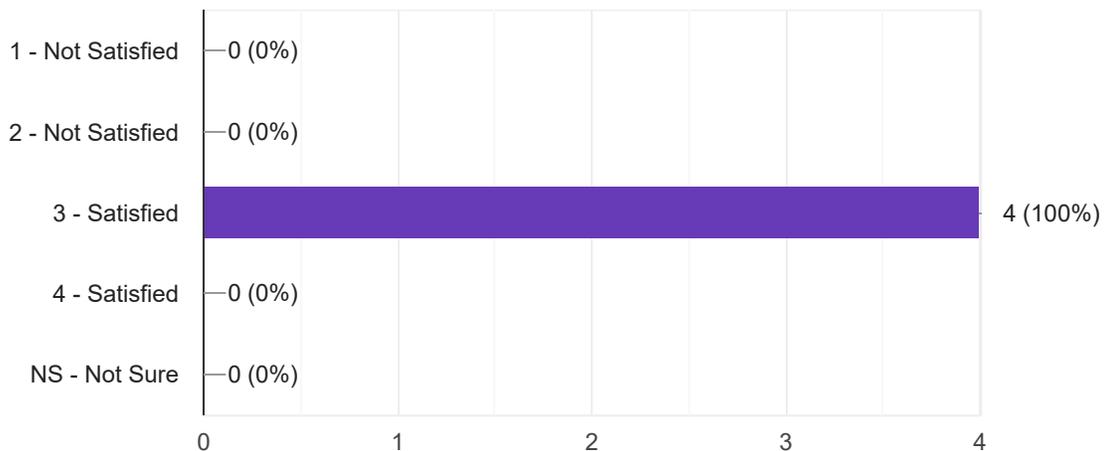
1 response

A lot of information was presented, but in the end I'm not sure if it made a difference. I'm not convinced the board made the wisest decisions regarding the students, the school, and the community. I worry the decisions made will only increase the risk to sew discord, distrust, and perceptions of favoritism....but only time will tell.

We acknowledged those times when we lacked information or knowledge and made plans to get what we needed?



4 responses



### Comment

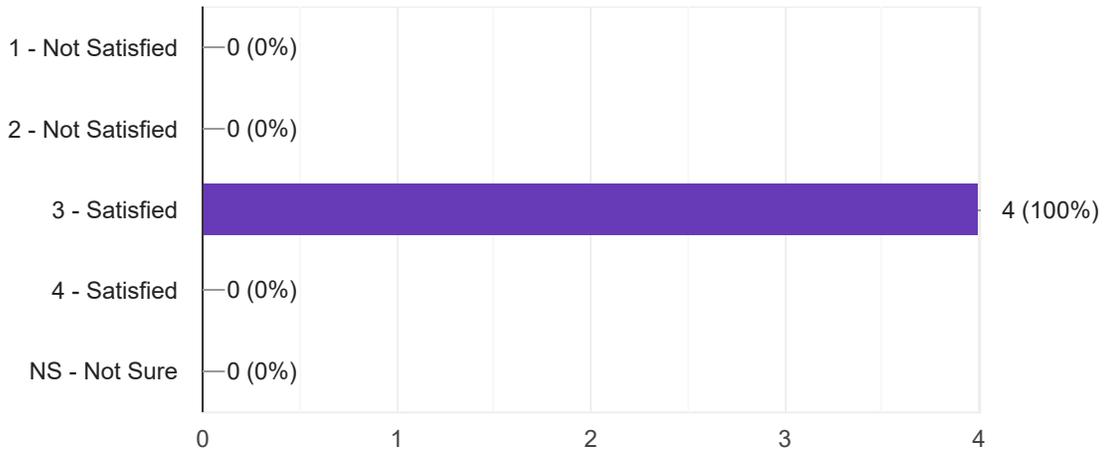
0 responses

No responses yet for this question.

### We used the presence of staff appropriately?

 Copy

4 responses



### Comment

0 responses

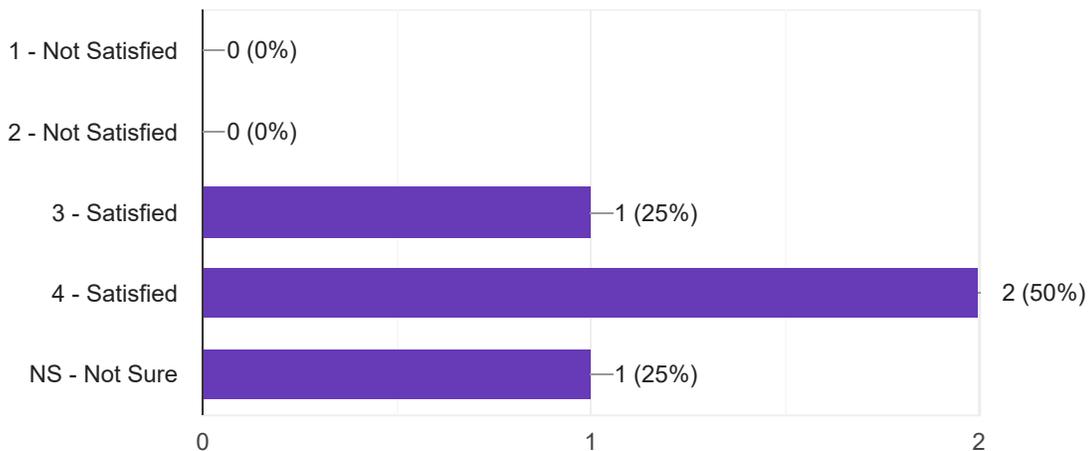
No responses yet for this question.

### Agenda

### The agenda was structured in a way that enhanced our ability to focus strategically?

 Copy

4 responses



### Comment

2 responses

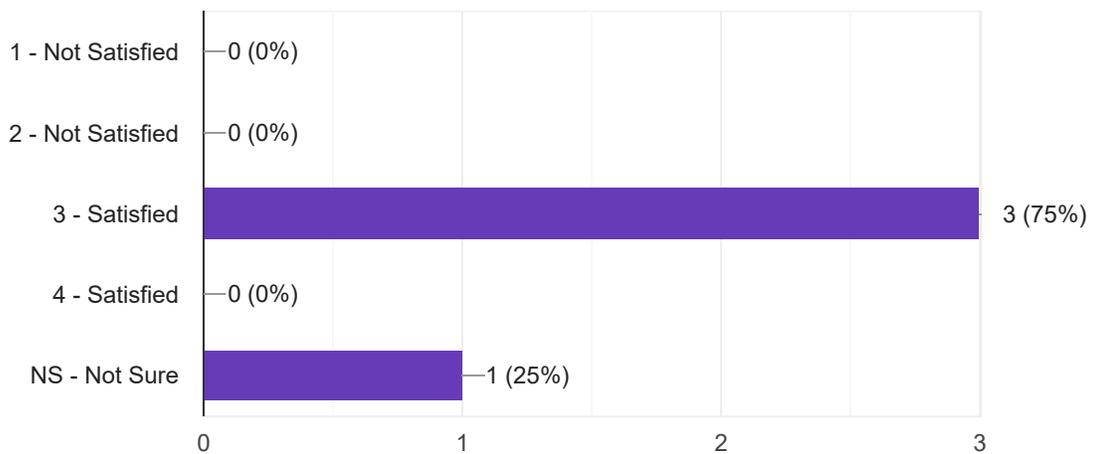
Thanks for having the 2 biggest items at the beginning of the meeting

Do we really focus strategically or are we just trying to take care of the business in front of us...i.e. the "near rocks" in an effort to meet the current pressing requirements. It seems we are more reactionary to the issues at hand vs. focusing strategically. On the first page of each monthly board packet, it states "Cascade Schools will strive to: Strategically focus resources on student's achievements..." What are the student achievements that we are trying to strategically focus resources on and what are the resources being used or to be used?

### We spent the right amount of time on most issues?



4 responses



### Comment

1 response

Between committee meetings and board meetings we spend a lot of time talking about sports. Do we have a more athletic focus vs. academic focus?

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### Cascade Board Hours 2023-2024

NAME	DATE	TRAINING	CREDITS
John Rumney			
<b>Total</b>			<b>0</b>
Iain McGregor			
<b>Total</b>			<b>0</b>
Ruth Mortag			
<b>Total</b>			<b>0</b>
Chris Wilson			
<b>Total</b>			<b>0</b>
Rick Cummings			
<b>Total</b>			<b>0</b>
Mark McKamey			
<b>Total</b>			<b>0</b>

# APPENDIX C

## New Business

Section I – Bus Route Updates

Section II – Policies

Section III – FY2023 Budgets

# Cascade Public Schools

## *School Transportation Routes*

*School Year 2023-2024*

Route	Bus	Number	Driver	Miles	Capacity
Rt #1	Castner Falls	038A	Larry Cummings	72.8	30
Rt #2	HWY 91/Wolf Creek	2550	Eric Mondragon	124.2	66
Rt #3	Ulm A	<i>New Bus</i>	Wiley Aker	60.6	77
Rt #4	Adel/Chestnut Valley	611B	Phil Freed	76	30
Rt #5	Deep Creek	584A	Dori Hughes	105.2	24
Rt #6	Sun River	756C	Nada Cummings	54	8
Rt#7	Ulm B	740C	Angie Hastings	60.6	8

**Form 5120-F(1): Hiring Process and Criteria - Determination Form**

**Status:** ADOPTED

**Original Adopted Date:** 05/15/2001 | **Last Reviewed Date:** 05/15/2001

*See PDF on the next page.*

# Cascade School District

**Rick Miller**  
Superintendent

321 Central Ave. W.  
P.O. Box 529  
Cascade, MT 59421

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## Determination of Eligibility for Hire – Policy 5120F

(DATE)

RE: [NAME OF APPLICANT]

In regard to the determination of eligibility for hire/licensure; based on the minimum criteria as specified in the Cascade School District Applicant Background Check Procedure, the individual listed below:

---

Name	Date of Birth
------	---------------

- Meets eligibility criteria**
- Does NOT meet eligibility criteria**

Please contact Cascade School District with any questions regarding this determination or to be provided with a copy of the Cascade School District Applicant Background Check Procedure.

---

### Determination Completed By:

---

Signature	Printed Name
-----------	--------------

---

Title	Date
-------	------

**Policy 3210: Equal Educational Opportunity, Nondiscrimination and Sex Equity**

**Status:** ADOPTED

**Original Adopted Date:** 03/18/2008 | **Last Reviewed Date:** 03/18/2008

Equal Educational Opportunity, Nondiscrimination, and Sex Equity

The District will make equal educational opportunities available for all students without regard to race, color, national origin, ancestry, sex, ethnicity, language barrier, religious belief, physical or mental handicap or disability, economic or social condition, actual or potential marital or parental status, No student will be denied equal access to programs, activities, services, or benefits or be limited in the exercise of any right, privilege, or advantage, or denied equal access to educational and extracurricular programs and activities.

Inquiries regarding sexual harassment, sex discrimination, or sexual intimidation should be directed to the District Title IX Coordinator, to the Assistant Secretary for Civil Rights of the Department of Education, or both. The Board designates the following individual to serve as the District's Title IX Coordinator:

Nichole Pieper, JH/HS Principal   Michael Wilson, K1-12 Principal

321 Central Ave W, PO Box 529, Cascade, MT 59421

michael.wilson nichole.pieper@cascade.k12.mt.us(<https://simbli.eboardsolutions.com/SU/j46fl8YjixpXz5l8qYo1lw==>)

(406) 468-9383 x 106

Inquiries regarding discrimination on the basis of disability or requests for accommodation should be directed to the District Section 504 Coordinator. The Board designates the following individual to serve as the District's Section 504 Coordinator:

Nichole Pieper, JH/HS Principal   Michael Wilson, K1-12 Principal

321 Central Ave W, PO Box 529, Cascade, MT 59421

michael.wilson nichole.pieper@cascade.k12.mt.us(<https://simbli.eboardsolutions.com/SU/j46fl8YjixpXz5l8qYo1lw==>)

(406) 468-9383 x 106

Any individual may file a complaint alleging violation of this policy, Policy 3200-Student Rights and Responsibilities, Policy 3225/3225P-Sexual Harassment, or Policy 3226-Bullying/Harassment/Intimidation/Hazing by following those policies or Policy 1700-Uniform Complaint Procedure.

The District, in compliance with federal regulations, will notify annually all students, parents, staff, and community members of this policy and the designated coordinator to receive inquiries. This annual notification will include the name and location of the coordinator and will be included in all handbooks.

The District will not tolerate hostile or abusive treatment, derogatory remarks, or acts of violence against students, staff, or volunteers with disabilities. The District will consider such behavior as constituting discrimination on the basis of disability, in violation of state and federal law.

**Policy 3225: Sexual Harassment of Students**

**Status:** ADOPTED

**Original Adopted Date:** 05/21/2001 | **Last Reviewed Date:** 07/16/2019

Sexual Harassment of Students

The District does not discriminate on the basis of sex in any education program or activity that it operates. The District is required by Title IX of the Education Amendments of 1972 and the regulations promulgated through the U.S. Department of Education not to discriminate in such a manner. Inquiries about the application of Title IX to the District may be referred to the District's Title IX Coordinator, to the Assistant Secretary for Civil Rights of the Department of Education, or both.

The Board designates the following individual to serve as the District's Title IX Coordinator:

Nichole Pieper, JH/HS Principal      Michael Wilson, K1-12 Principal

321 Central Ave W, PO Box 529, Cascade, MT 59421

michael.wilson      nichole.pieper@cascade.k12.mt.us(<https://simbli.eboardsolutions.com/SU/j46f18YjixpXz5l8qYo1lw=>  
[=](#))

(406) 468-9383 x 106

Any person may report sex discrimination, including sexual harassment, at any time, including during non-business hours. Such a report may be made in person, by mail, by telephone or by electronic mail, using the contact information listed for the Title IX Coordinator, or by any other means that results in the Title IX Coordinator receiving the person's verbal or written report.

For purposes of this policy and the grievance process, "sexual harassment" means conduct on the basis of sex that satisfies one or more of the following:

1. A District employee conditioning the provision of an aid, benefit, or service of the District on an individual's participation in unwelcome sexual conduct;
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive and objectively offensive that it effectively denies a person equal access to the District's education program or activity or
3. "Sexual assault" as defined in 20 USC 1092(f)(6)(A)(v), "dating violence" as defined in 34 USC 12291(a)(10), "domestic violence" as defined in 34 USC 12291(a)(8) or "stalking" as defined in 34 USC 12291(a)(30).

When the harassment or discrimination on the basis of sex does not meet the definition of sexual harassment, the Title IX Coordinator directs the individual to the applicable sex discrimination process for investigation.

An individual is not required to submit a report of sexual harassment involving the Title IX coordinator. In the event the Title IX Coordinator is responsible for or a witness to the alleged

harassment, the individual may report the allegations to the building principal or superintendent or other unbiased school official.

Retaliation Prohibited

The District prohibits intimidation, threats, coercion or discrimination against any individual for the purpose of interfering with any right or privilege secured by Title IX or this policy, or because the individual has made a report or complaint, testified, assisted, or participated or

refused to participate in any manner in an investigation proceeding or hearing, if applicable. Intimidation, threats, coercion, or discrimination, including charges against an individual for code of conduct violations that do not involve sex discrimination or sexual harassment, but arise out of the same facts or circumstances as a report or complaint of

sex discrimination, or a report or formal complaint of sexual harassment, for the purpose of interfering with any right or privilege secured by Title IX or this part, constitutes retaliation.

#### Confidentiality

The District must keep confidential the identity of any individual who has made a report or complaint of sex discrimination, including any individual who has made a report or filed a formal complaint of sexual harassment, any individual who has been alleged to be the victim or perpetrator of conduct that could constitute sexual harassment, and any witness, except as may be permitted by Family Educational Rights and Privacy Act (FERPA) or as required by law, or to carry out the purposes of the Title IX regulations, including the conduct of any investigation, hearing or judicial proceeding arising thereunder.

#### Notice Requirements

The District provides notice to applicants for admission and employment, students, parents or legal guardians of elementary and secondary school students, employees and the union(s) with the name or title, office address, email address and telephone number of the Title IX Coordinator and notice of the District grievance procedures and process, including how to report or file a complaint of sex discrimination, how to file a formal complaint of sexual harassment and how the District will respond. The District also posts the Title IX Coordinator's contact information and Title IX policies and procedures in a prominent location on the District website and in all handbooks made available by the District.

#### Training Requirements

The District ensures that Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process, receives training on the definition of sexual harassment, the scope of the District's education program or activity, how to conduct an investigation and grievance process including hearings, appeals and informal resolution processes, when applicable, and how to serve impartially including by avoiding prejudgment of the facts at issue, conflicts of interest and bias. The District also ensures that decision-makers and investigators receive training on issues of relevance of questions and evidence, including when questions and evidence about the complainant's sexual predisposition or prior sexual

behavior are not relevant as set forth in the formal procedures that follow, and training on any technology to be used at a live hearing, if applicable. Investigators also receive training on issues of relevance to create an investigative report that fairly summarizes relevant evidence. All materials used to train individuals who receive training under this section must not rely on sex stereotypes and must promote impartial investigations and adjudications of formal complaints of sexual harassment and are made publicly available on the District's website.

#### Conflict of Interest and Bias

The District ensures that Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process do not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent.

#### Determination of Responsibility

The individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment is presumed not responsible for alleged conduct. A determination regarding responsibility will be made by the decision-maker at the conclusion of the investigation in accordance with the process outlined in Policy 3225P. No disciplinary sanctions will be imposed unless and until a final determination of responsibility is reached.

---

**Policy 5010: Equal Employment Opportunity, Nondiscrimination, and Sex Equity**

**Status:** ADOPTED

**Original Adopted Date:** 05/15/2001 | **Last Reviewed Date:** 05/15/2001

Equal Employment Opportunity, Non-Discrimination, and Sex Equity

The District will provide equal employment opportunities to all persons, regardless of their race, color, religion, creed, national origin, genetic information, sex, age, ancestry, marital status, military status, citizenship status, use of lawful products while not at work physical or mental disability. The District will make reasonable accommodation for an individual with a disability known to the District, if the individual is otherwise qualified for the position, unless the accommodation would impose undue hardship on the District.

Inquiries regarding sexual harassment, sex discrimination, or sexual intimidation should be directed to the District Title IX Coordinator, to the Assistant Secretary for Civil Rights of the Department of Education, or both. The Board designates the following individual to serve as the District's Title IX Coordinator:

**Nichole Pieper, JH/HS Principal** **Michael Wilson, K1-12 Principal**

321 Central Ave W, PO Box 529, Cascade, MT 59421

michael.wilson nichole.pieper@cascade.k12.mt.us(<https://simbli.eboardsolutions.com/SU/j46fl8YjixpXz5l8qYo1lw=≡>)

(406) 468-9383 x 106

Inquiries regarding discrimination on the basis of disability or requests for accommodation should be directed to the District Section 504 Coordinator. The Board designates the following individual to serve as the District's Section 504 Coordinator:

**Nichole Pieper, JH/HS Principal** **Michael Wilson, K1-12 Principal**

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michael.wilson nichole.pieper@cascade.k12.mt.us(<https://simbli.eboardsolutions.com/SU/j46fl8YjixpXz5l8qYo1lw=≡>)

(406) 468-9383 x 106

Any individual may file a complaint alleging violation of this policy, Policy 5012/512P – Sexual Harassment, or Policy 5015-Bullying/Harassment/Intimidation/Hazing by following those policies or Policy 1700-Uniform Complaint Procedure.

The District, in compliance with federal regulations, will notify annually all students, parents, staff, and community members of this policy and the designated coordinator to receive inquiries. This annual notification will include the name and location of the coordinator and will be included in all handbooks.

The District will not tolerate hostile or abusive treatment, derogatory remarks, or acts of violence against students, staff, or volunteers with disabilities. The District will consider such behavior as constituting discrimination on the basis of disability, in violation of state and federal law.

All complaints about behavior that may violate this policy shall be promptly investigated.

Retaliation against an employee who has filed a discrimination complaint, testified, or participated in any manner in a discrimination investigation or proceeding is prohibited.

**Policy 5012: Sexual Harassment of Employees**

**Status:** ADOPTED

**Original Adopted Date:** 05/15/2001 | **Last Reviewed Date:** 02/09/2009

Sexual Harassment of Employees

The District does not discriminate on the basis of sex in any education program or activity that it operates. The District is required by Title IX of the Education Amendments of 1972 and the regulations promulgated through the U.S. Department of Education not to discriminate in such a manner. Inquiries about the application of Title IX to the District may be referred to the District's Title IX Coordinator, to the Assistant Secretary for Civil Rights of the Department of Education, or both.

The Board designates the following individual to serve as the District's Title IX Coordinator:

Nichole Pieper, JH/HS Principal   Michael Wilson, K1-12 Principal

321 Central Ave W, PO Box 529, Cascade, MT 59421

michael.wilson   nichole.pieper@cascade.k12.mt.us(<https://simbli.eboardsolutions.com/SU/j46f18YjixpXz5l8qYo1lw=>  
=)

(406) 468-9383 x 106

Any person may report sex discrimination, including sexual harassment, at any time, including during non-business hours. Such a report may be made using the attached form, in person, by mail, by telephone or by electronic mail, using the contact information listed for the Title IX Coordinator, or by any other means that results in the Title IX Coordinator receiving the person's verbal or written report.

For purposes of this policy and the grievance process, "sexual harassment" means conduct on the basis of sex that satisfies one or more of the following:

1. A District employee conditioning the provision of an aid, benefit, or service of the District on an individual's participation in unwelcome sexual conduct;
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive and objectively offensive that it effectively denies a person equal access to the District's education program or activity; or
3. "Sexual assault" as defined in 20 USC 1092(f)(6)(A)(v), "dating violence" as defined in 34 USC 12291(a)(10), "domestic violence" as defined in 34 USC 12291(a)(8) or "stalking" as defined in 34 USC 12291(a)(30).

When the harassment or discrimination on the basis of sex does not meet the definition of sexual harassment, the Title IX Coordinator shall direct the individual to the applicable sex discrimination process for investigation.

An individual is not required to submit a report of sexual harassment involving the Title IX coordinator. In the event the Title IX Coordinator is responsible for or a witness to the alleged

harassment, the individual may report the allegations to the building principal or superintendent or other unbiased school official.

Retaliation Prohibited

The District prohibits intimidation, threats, coercion or discrimination against any individual for the purpose of interfering with any right or privilege secured by Title IX or this policy, or because the individual has made a report or complaint, testified, assisted, or participated or

refused to participate in any manner in an investigation proceeding or hearing, if applicable. Intimidation, threats, coercion, or discrimination, including charges against an individual for code of conduct violations that do not involve sex discrimination or sexual harassment, but arise out of the same facts or circumstances as a report or complaint of sex discrimination, or a report or formal complaint of sexual harassment, for the purpose of interfering with any right or privilege secured by Title IX or this part, constitutes retaliation.

Confidentiality

The District must keep confidential the identity of any individual who has made a report or complaint of sex discrimination, including any individual who has made a report or filed a formal complaint of sexual harassment, any individual who has been alleged to be the victim or perpetrator of conduct that could constitute sexual harassment, and any witness, except as may be permitted by Family Educational Rights and Privacy Act (FERPA) or as required by

law, or to carry out the purposes of the Title IX regulations, including the conduct of any investigation, hearing or judicial proceeding arising thereunder.

#### Notice Requirements

The District provides notice to applicants for admission and employment, students, parents or legal guardians of elementary and secondary school students, employees and the union(s) with the name or title, office address, email address and telephone number of the Title IX Coordinator and notice of the District grievance procedures and process, including how to report or file a complaint of sex discrimination, how to file a formal complaint of sexual harassment and how the District will respond. The District also posts the Title IX Coordinator's contact information and Title IX policies and procedures in a prominent location on the District website and in all handbooks made available by the District.

#### Training Requirements

The District ensures that Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process, receives training on the definition of sexual harassment, the scope of the District's education program or activity, how to conduct an investigation and grievance process including hearings, appeals and informal resolution processes, when applicable, and how to serve impartially including by avoiding prejudgment of

the facts at issue, conflicts of interest and bias. The District also ensures that decision-makers and investigators receive training on issues of relevance of questions and evidence, including when questions and evidence about the complainant's sexual predisposition or prior sexual

behavior are not relevant as set forth in the formal procedures that follow, and training on any technology to be used at a live hearing, if applicable. Investigators also receive training on issues of relevance to create an investigative report that fairly summarizes relevant evidence. All materials used to train individuals who receive training under this section must not rely on sex stereotypes and must promote impartial investigations and adjudications of formal complaints of sexual harassment and are made publicly available on the District's website.

#### Conflict of Interest and Bias

The District ensures that Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process do not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent.

#### Determination of Responsibility

The individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment is presumed not responsible for alleged conduct. A determination regarding responsibility will be made by the decision-maker at the conclusion of the investigation in accordance with the process outlined in Policy 5012P. No disciplinary sanctions will be imposed unless and until a final determination of responsibility is reached.

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# Budget Report

## FY 2024

07 Cascade

0101 Cascade Elem

Submit ID:

### Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)

County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

### District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	217	N/A	10,437,619

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

The final budget is approved as set forth in this document.

### Certification

**District Clerk:**

Karsen Floerchinger

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chairperson, School Trustees:**

John Rumney

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:**

Diane Heikkila

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chairperson, County Commissioners:**

\_\_\_\_\_  
(Print)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Name of Contact:**

\_\_\_\_\_  
(Print)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Phone)



# Budget Report

## FY 2024

### 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	1,552,352.34	142,434.47	10%	9.18%	0.00	1,110,947.24	441,405.10	42.30
10 Transportation	300,000.00	60,000.00	20%	20.00%	3,556.22	23,602.18	272,841.60	26.14
11 Bus Depreciation Reserve	300,209.84	0.00	N/A	0.00%	265,094.23	0.00	35,115.61	3.36
13 Tuition	87,000.00		N/A		21,805.31	0.00	65,194.69	6.25
14 Retirement	260,244.00	52,048.80	20%	20.00%	41,864.33	218,379.67		
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	104,137.95	0.00	N/A	0.00%	52,802.87	1,335.08	50,000.00	4.79
29 Flexibility	6,702.19	0.00	N/A	0.00%	6,702.19	0.00	0.00	0.00
61 Building Reserve	109,938.80	0.00	N/A	0.00%	72,388.80	14,660.80	22,889.20	2.19
<b>Total of All Funds</b>	<b>2,720,585.12</b>	<b>254,483.27</b>			<b>464,213.95</b>	<b>1,368,924.97</b>	<b>887,446.20</b>	<b>85.03</b>

<b>50 Debt Service</b>								
<b>Tax Jurisdiction</b>								
0101	0.00	11,045.08	20-9-438	0.00%	0.00	0.00	0.00	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

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### General Fund Limits And Reserves Worksheet

#### PART I. Certified Budget Data

<b>ANB By Budget Unit:</b>	E1	CASCADE K-6	166
	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)	708,325.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	64,580.26
D.	At Risk Student	(I-D)	7,300.73
E.	Indian Education For All	(I-E)	5,188.47
F.	American Indian Achievement Gap	(I-F)	2,820.00
G.	Data For Achievement	(I-G)	4,967.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,463.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,153.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,593.00
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)	205
B.	BASE Budget Limit	(II-B)	1,318,650.94
C.	Maximum Budget Limit	(II-C)	1,643,435.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	148,488.83
E.	Adopted Budget	(II-E)	1,467,139.77

##### Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,403,863.51
H.	Maximum Budget Limit	(II-H)	1,747,558.03
I.	Highest Budget Without a Vote	(II-I)	1,552,352.34
J.	Highest Budget	(II-J)	1,747,558.03
K.	Highest Voted Amount	(II-K)	195,205.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,552,352.34



# Budget Report

## FY 2024

### 07 Cascade

#### 0101 Cascade Elem

Submit ID:

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

A.	Operating Reserve (961)	(III-A)		142,434.47
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)		142,434.47

### PART V. General Fund Worksheet

#### General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,552,352.34
1.	BASE Budget Limit	(V-A1)	1,403,863.51	
2.	Over-BASE Budget	(V-A2)	148,488.83	

#### Funding The BASE Budget:

B.	Direct State Aid	(V-B)		708,325.37
1.	Direct State Aid Paid By State	(V-B1)	708,325.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		64,580.26
D.	At Risk Student	(V-D)		7,300.73
E.	Indian Education For All	(V-E)		5,188.47
F.	American Indian Achievement Gap	(V-F)		2,820.00
G.	Data For Achievement	(V-G)		4,967.13
H.	Special Education Allowable Cost Payment	(V-H)		33,463.57
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,026.20
1.	Actual Non-Levy Revenue	(V-J1)	15,026.20	
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)		562,191.78
1.	State - Guaranteed Tax Base Aid	(V-L1)	269,275.51	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	292,916.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,403,863.51

#### 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	



# Budget Report

## FY 2024

### 07 Cascade

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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
<b>Mill Levies:</b>				
R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.07
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.23
	1. District Property Tax Levy Mills	(V-U1)	14.23	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.30

\* 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 2024

07 Cascade

Submit ID:

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### 01 General Fund

Adopted Budget	0001	1,552,352.34
<b>Budget Uses</b>		
Expenditure Budget	0002	1,552,352.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
<b>Estimated Funding Sources</b>		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	708,325.37
Quality Educator	3111	64,580.26
At Risk Student	3112	7,300.73
Indian Education For All	3113	5,188.47
American Indian Achievement Gap	3114	2,820.00
State Special Education Allowable Cost Payment to Districts	3115	33,463.57
Data For Achievement	3116	4,967.13
State - Guaranteed Tax Base Aid	3120	269,275.51
<b>Actual Non-levy Revenue and Funding Sources</b>		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,026.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
<b>Anticipated Non-levy Revenue and Funding Sources - BASE</b>		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

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### Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

### Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

### Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	292,916.27	
Over-BASE Levy	1110(c)	148,488.83	
District Tax Levy		1110	441,405.10
Total Estimated Revenues to Fund Adopted Budget		0004	1,552,352.34
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



# Budget Report

FY 2024

07 Cascade

0101 Cascade Elem

Submit ID:

## 10 Transportation Fund

Adopted Budget	0001	300,000.00
<b>Budget Uses</b>		
Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
<b>Transportation Schedule Data</b>		
On-Schedule	0005	21,456.53
Contingency	0006	2,145.65
Over-Schedule	0011	276,397.82
Fund Balance for Budget	TFS48	63,556.22
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	3,556.22
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts 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
<b>Reimbursements</b>		
County On-Schedule Transportation Reimbursement	2220	11,801.09
State - On-Schedule Transportation Reimbursement	3210	11,801.09
District Tax Levy	1110	272,841.60
District Mills	999	26.14
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

### 07 Cascade

Submit ID:

### 0101 Cascade Elem

## 11 Bus Depreciation Reserve Fund

Adopted Budget	0001	300,209.84
<b>Budget Uses</b>		
Expenditure Budget	0002	35,115.61
Add To Fund Balance	0003	265,094.23
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	265,094.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	265,094.23
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
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	35,115.61
District Mills	999	3.36
Total Estimated Revenues to Fund Adopted Budget	0004	300,209.84

### Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird Vision	2024	47,450.00	0.00	9,490.00	0.00
2021 Ford Expedition Max Platinum 2-09756C	2023	36,961.00	0.00	7,392.20	0.00
2023 Ford Expedition XLT 2-09740C	2023	38,117.00	0.00	7,623.40	0.00
2021 Ultra Coachliner 2-89451B	2022	121,784.76	12,178.48	24,356.95	0.00
2020 Chevy MicroBird 2-64611B	2020	39,000.00	14,430.00	7,800.00	0.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	31,795.20	9,936.00	0.00
2002 Thomas 2-70788A - SPARE	2018	4,224.00	4,224.00	844.80	844.80
2015 Chevy Express 299584A	2018	20,538.88	17,252.67	4,107.78	3,491.61
2018 Bluebird Vision 2-21789B	2017	66,175.00	54,925.25	13,235.00	0.00
2015 Bluebird 2-97028A	2015	28,375.00	30,861.25	5,675.00	5,675.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	103,787.00	18,340.00	9,170.00
2013 Bluebird Vision 2-4076	2013	47,600.00	58,668.00	9,520.00	9,520.00
2010 Thomas 2-2550	2010	45,617.50	62,012.05	9,123.50	6,414.20
<b>Total</b>					<b>35,115.61</b>



# Budget Report FY 2024

07 Cascade

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0101 Cascade Elem

## 13 Tuition Fund

Adopted Budget	0001	87,000.00
<b>Budget Uses</b>		
Expenditure Budget	0002	87,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,805.31
Unreserved Fund Balance Reappropriated	0970	21,805.31
<b>Estimated Funding Sources</b>		
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	65,194.69
District Mills	999	6.25
Total Estimated Revenues to Fund Adopted Budget	0004	87,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0101 Cascade Elem

### 14 Retirement Fund

Adopted Budget	0001	260,244.00
<b>Budget Uses</b>		
Expenditure Budget	0002	260,244.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	93,913.13
Operating Reserve	0961	52,048.80
Unreserved Fund Balance Reappropriated	0970	41,864.33
<b>Estimated Funding Sources</b>		
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	218,379.67
Total Estimated Revenues to Fund Adopted Budget	0004	260,244.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0101 Cascade Elem

### 17 Adult Education Fund

Adopted Budget	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
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	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0101 Cascade Elem

### 19 Non-Operating Fund

Adopted Budget	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
<b>Transportation Schedule Data</b>		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
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
<b>Reimbursements</b>		
County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0101 Cascade Elem

### 28 Technology Fund

Adopted Budget	0001	104,137.95
<b>Budget Uses</b>		
Expenditure Budget	0002	51,335.08
Add To Fund Balance	0003	52,802.87
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,802.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,802.87
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
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	1,335.08
District Tax Levy	1110	50,000.00
District Mills	999	4.79
Total Estimated Revenues to Fund Adopted Budget	0004	104,137.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0101 Cascade Elem

### 29 Flexibility Fund

Adopted Budget	0001	6,702.19
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	6,702.19
Fund Balance for Budget	TFS48	6,702.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,702.19
<b>Estimated Funding Sources</b>		
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 - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,702.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0101 Cascade Elem

### 50 Debt Service Fund

0101

Taxable Value		10,437,619.00
Adopted Budget	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,045.08
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	11,045.08
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
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	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0101 Cascade Elem

### 61 Building Reserve Fund

Adopted Budget		0001	109,938.80
<b>Budget Uses</b>			
Expenditure Budget		0002	37,550.00
Add To Fund Balance		0003	72,388.80
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	72,388.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	72,388.80
TIF Fund Balance Reappropriated		0973	0.00
<b>Estimated Funding Sources</b>			
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
State - School Major Maintenance Aid (SMMA)		3283	14,660.80
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)	22,889.20	
District Tax Levy		1110	22,889.20
District Mills		999	2.19
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.19
Total Estimated Revenues to Fund Adopted Budget		0004	109,938.80



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0102 Cascade H S

**Due Dates:**

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)

County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

### District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	105	12,491,631

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

The final budget is approved as set forth in this document.

### Certification

**District Clerk:**

Karsen Floerchinger

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chairperson, School Trustees:**

John Rumney

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:**

Diane Heikkila

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chairperson, County Commissioners:**

\_\_\_\_\_  
(Print)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Name of Contact:**

\_\_\_\_\_  
(Print)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Phone)



# Budget Report

## FY 2024

### 07 Cascade

Submit ID:

### 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	1,128,685.28	106,430.41	10%	9.43%	0.00	805,450.04	323,235.24	25.88
10 Transportation	300,000.00	59,025.30	20%	19.68%	0.00	23,602.18	276,397.82	22.13
11 Bus Depreciation Reserve	299,559.10	0.00	N/A	0.00%	268,344.71	0.00	31,214.39	2.50
13 Tuition	40,000.00		N/A		7,283.39	0.00	32,716.61	2.62
14 Retirement	171,082.00	34,216.40	20%	20.00%	32,125.31	138,956.69		
17 Adult Education	20,000.00	0.00	35%	0.00%	14,670.04	0.00	5,329.96	0.43
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	299,183.89	0.00	N/A	0.00%	198,233.10	950.79	100,000.00	8.01
29 Flexibility	9,229.92	0.00	N/A	0.00%	9,229.92	0.00	0.00	0.00
61 Building Reserve	91,679.54	0.00	N/A	0.00%	66,559.54	12,548.28	12,571.72	1.01
<b>Total of All Funds</b>	<b>2,359,419.73</b>	<b>199,672.11</b>			<b>596,446.01</b>	<b>981,507.98</b>	<b>781,465.74</b>	<b>62.58</b>

50 Debt Service								
Tax Jurisdiction								
0102	0.00	11,064.83	20-9-438	0.00%	0.00	0.00	0.00	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0102 Cascade H S

### General Fund Limits And Reserves Worksheet

#### PART I. Certified Budget Data

**ANB By Budget Unit:** H1 CASCADE HS 9-12 105

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

A.	Direct State Aid	(I-A)	520,286.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	35,588.68
D.	At Risk Student	(I-D)	2,807.44
E.	Indian Education For All	(I-E)	2,510.55
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	2,403.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,192.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,397.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,954.00

#### PART II. General Fund Budget Limits

##### Prior Year Budget Data:

A.	ANB	(II-A)	92
B.	BASE Budget Limit	(II-B)	901,363.60
C.	Maximum Budget Limit	(II-C)	1,121,220.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,915.09
E.	Adopted Budget	(II-E)	1,030,278.69

##### Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	999,770.19
H.	Maximum Budget Limit	(II-H)	1,240,116.96
I.	Highest Budget Without a Vote	(II-I)	1,128,685.28
J.	Highest Budget	(II-J)	1,240,116.96
K.	Highest Voted Amount	(II-K)	111,431.68
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,128,685.28



# Budget Report

## FY 2024

### 07 Cascade

### 0102 Cascade H S

Submit ID:

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

A.	Operating Reserve (961)	(III-A)		106,430.41
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)		106,430.41

#### PART V. General Fund Worksheet

##### General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,128,685.28
1.	BASE Budget Limit	(V-A1)	999,770.19	
2.	Over-BASE Budget	(V-A2)	128,915.09	

##### Funding The BASE Budget:

B.	Direct State Aid	(V-B)		520,286.99
1.	Direct State Aid Paid By State	(V-B1)	520,286.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		35,588.68
D.	At Risk Student	(V-D)		2,807.44
E.	Indian Education For All	(V-E)		2,510.55
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		2,403.45
H.	Special Education Allowable Cost Payment	(V-H)		16,192.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		23,626.64
1.	Actual Non-Levy Revenue	(V-J1)	23,626.64	
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)		395,884.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	201,564.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	194,320.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		999,770.19

##### 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	



# Budget Report

## FY 2024

### 07 Cascade

### 0102 Cascade H S

Submit ID:

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
<b>Mill Levies:</b>				
R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.56
U.	Over-BASE Mills	(V-U)		10.32
	1. District Property Tax Levy Mills	(V-U1)	10.32	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.88

\* 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 2024

07 Cascade

Submit ID:

0102 Cascade H S

### 01 General Fund

Adopted Budget	0001	1,128,685.28
<b>Budget Uses</b>		
Expenditure Budget	0002	1,128,685.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
<b>Estimated Funding Sources</b>		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	520,286.99
Quality Educator	3111	35,588.68
At Risk Student	3112	2,807.44
Indian Education For All	3113	2,510.55
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	16,192.05
Data For Achievement	3116	2,403.45
State - Guaranteed Tax Base Aid	3120	201,564.24
<b>Actual Non-levy Revenue and Funding Sources</b>		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	23,626.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
<b>Anticipated Non-levy Revenue and Funding Sources - BASE</b>		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00



# Budget Report

## FY 2024

07 Cascade

0102 Cascade H S

Submit ID:

### Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

### Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

### Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	194,320.15	
Over-BASE Levy	1110(c)	128,915.09	
District Tax Levy		1110	323,235.24
Total Estimated Revenues to Fund Adopted Budget		0004	1,128,685.28
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



# Budget Report

FY 2024

07 Cascade

0102 Cascade H S

Submit ID:

## 10 Transportation Fund

Adopted Budget	0001	300,000.00
<b>Budget Uses</b>		
Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
<b>Transportation Schedule Data</b>		
On-Schedule	0005	21,456.53
Contingency	0006	2,145.65
Over-Schedule	0011	276,397.82
Fund Balance for Budget	TFS48	59,025.30
Operating Reserve	0961	59,025.30
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts 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
<b>Reimbursements</b>		
County On-Schedule Transportation Reimbursement	2220	11,801.09
State - On-Schedule Transportation Reimbursement	3210	11,801.09
District Tax Levy	1110	276,397.82
District Mills	999	22.13
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0102 Cascade H S

### 11 Bus Depreciation Reserve Fund

Adopted Budget	0001	299,559.10
<b>Budget Uses</b>		
Expenditure Budget	0002	31,214.39
Add To Fund Balance	0003	268,344.71
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	268,344.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	268,344.71
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
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	31,214.39
District Mills	999	2.50
Total Estimated Revenues to Fund Adopted Budget	0004	299,559.10

### Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird Vision	2024	47,450.00	0.00	9,490.00	0.00
2021 Ford Expedition Max Platinum 2-09756C	2023	36,961.00	0.00	7,392.20	0.00
2023 Ford Expedition XLT 2-09740C	2023	38,117.00	0.00	7,623.40	0.00
2021 Ultra Coachliner 2-89451B	2022	165,215.24	16,521.52	33,043.05	0.00
2020 Chevy MicroBird 2-64611B	2020	39,000.00	14,430.00	7,800.00	0.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	31,635.20	9,936.00	0.00
2002 Thomas 2-70788A - SPARE	2018	4,224.00	4,224.00	844.80	844.80
2018 Bluebird 2-21789B	2018	66,175.00	56,910.50	13,235.00	0.00
2018 Chevy Express 299584A	2018	20,538.88	17,458.06	4,107.78	3,491.61
2015 Bluebird 2-97038A	2015	28,375.00	30,861.25	5,675.00	5,675.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	105,955.00	18,340.00	9,170.00
2013 Bluebird Vision 2-4076	2013	47,600.00	61,904.00	9,520.00	4,760.00
2010 Thomas 2-2550	2010	45,617.50	61,153.27	9,123.50	7,272.98
<b>Total</b>					<b>31,214.39</b>



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0102 Cascade H S

### 13 Tuition Fund

Adopted Budget	0001	40,000.00
<b>Budget Uses</b>		
Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,283.39
Unreserved Fund Balance Reappropriated	0970	7,283.39
<b>Estimated Funding Sources</b>		
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	32,716.61
District Mills	999	2.62
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0102 Cascade H S

### 14 Retirement Fund

Adopted Budget	0001	171,082.00
<b>Budget Uses</b>		
Expenditure Budget	0002	171,082.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,341.71
Operating Reserve	0961	34,216.40
Unreserved Fund Balance Reappropriated	0970	32,125.31
<b>Estimated Funding Sources</b>		
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	138,956.69
Total Estimated Revenues to Fund Adopted Budget	0004	171,082.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0102 Cascade H S

### 17 Adult Education Fund

Adopted Budget	0001	20,000.00
<b>Budget Uses</b>		
Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,670.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,670.04
<b>Estimated Funding Sources</b>		
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	5,329.96
District Mills	999	0.43
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2024

07 Cascade

0102 Cascade H S

Submit ID:

## 19 Non-Operating Fund

Adopted Budget	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
<b>Transportation Schedule Data</b>		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
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
<b>Reimbursements</b>		
County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0102 Cascade H S

### 28 Technology Fund

Adopted Budget	0001	299,183.89
<b>Budget Uses</b>		
Expenditure Budget	0002	100,950.79
Add To Fund Balance	0003	198,233.10
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	198,233.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	198,233.10
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
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	950.79
District Tax Levy	1110	100,000.00
District Mills	999	8.01
Total Estimated Revenues to Fund Adopted Budget	0004	299,183.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0102 Cascade H S

### 29 Flexibility Fund

Adopted Budget	0001	9,229.92
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	9,229.92
Fund Balance for Budget	TFS48	9,229.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,229.92
<b>Estimated Funding Sources</b>		
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 - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,229.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2024

07 Cascade

Submit ID:

0102 Cascade H S

## 50 Debt Service Fund

0102

Taxable Value		12,491,631.00
Adopted Budget	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,064.83
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	11,064.83
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
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	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

07 Cascade

Submit ID:

0102 Cascade H S

### 61 Building Reserve Fund

Adopted Budget		0001	91,679.54
<b>Budget Uses</b>			
Expenditure Budget		0002	25,120.00
Add To Fund Balance		0003	66,559.54
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	66,559.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	66,559.54
TIF Fund Balance Reappropriated		0973	0.00
<b>Estimated Funding Sources</b>			
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
State - School Major Maintenance Aid (SMMA)		3283	12,548.28
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)	12,571.72	
District Tax Levy		1110	12,571.72
District Mills		999	1.01
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.01
Total Estimated Revenues to Fund Adopted Budget		0004	91,679.54

# APPENDIX D

## Consent Agenda

Section I – Meeting Minutes

Section II – Business Claims

Section III – Student Activity Account

Section VI – Sub List

Section VII – Individual Transportation Contracts

Section VIII – Student Attendance Agreements

## Regular Meeting

**DRAFT**

Cascade School District 3B  
Board of Trustees  
July 18, 2023 - 6:00 pm

### Board Members Present

#### High School Board

John Rumney - Chair  
Iain McGregor (via phone)  
Ruth Mortag  
Rick Cummings  
Chris Wilson  
Mark McKamey

#### Elementary Board

John Rumney - Chair  
Iain McGregor (via phone)  
Ruth Mortag  
Rick Cummings  
Chris Wilson

Others Present: Levi Collins, Karsen Floerchinger, Amanda Brown, Matt McKamey, Mrs. Molen, Lawni Raether, Merrill McKamey, Jeanne McKamey, Tami Snyder, John Nelson, Josh Pepos, Brenden Hensley, Farrah McGregor.

John Rumney - Board Chair, called the Board of Trustees meeting to order at 6:00 pm. The Board said the Pledge of Allegiance. Mr. Rumney asked for public comment on non-agenda items. There was no public comment.

### Staff Reports

- A. Levi Collins, Superintendent
  - a. Certified & Admin staff all hired - still lacking in transportation and custodial

### Board Report

- A. Facilities Committee Report
  - a. Chris Wilson recapped the policy committee meeting - minutes can be found in the appendices.
- B. Policy Committee Meeting
- C. Board Training Hours

### New Business

Ruth Mortag moved to move item P to item A. Mark McKamey seconded the motion.  
Passed unanimously.

- A. Consideration of Student Attendance Agreement Denials  
Ruth Mortag moved, seconded by Rick Cummings to deny the student attendance agreements for SY2023-2024 as listed.

At 6:15 pm, Chairman John Rumney convened the meeting in executive session. The meeting was reopened to the public at 7:01 pm.

Rick Cummings, Ruth Mortag and Iain McGregor voted in favor of the motion. Chris Wilson and Mark McKamey opposed the motion.

Passed unanimously.

B. Consideration of Recommendation for JH/HS Science Teacher, Kodey Hansen

Ruth Mortag moved, seconded by Mark McKamey to approve the recommendation to hire Kodey Hansen as JH/HS Science Teacher for SY2023-2024.

Ruth Mortag presented data from MUS that only 22 science teachers were graduated in 2022 and there were 52 science teacher openings in Montana.

Passed unanimously.

C. Consideration of Recommendation for SY2023-2024 Fall/Winter Coaches

Chris Wilson moved, seconded by Ruth Mortag to approve the SY2023-2024 Fall/Winter Coaches as listed.

Passed unanimously.

D. Consideration of Recommendation for SY2023-2024 Advisors

Rick Cummings moved, seconded by Mark McKamey to approve the SY2023-2024 Advisors as listed.

Passed unanimously.

E. Consideration of SY2023-2024 Student Activities/Athletic Handbook Updates & Revisions

Chris Wilson moved, seconded by Mark McKamey to approve the updates & revisions to the SY2023-2024 Student Activities/Athletic Handbook.

Ruth Mortag presented the proposed updates and revisions to the Activities/Athletic Handbook updates and revisions.

Mark McKamey would like to add that if 8th graders are brought up to HS, the JV spots must be filled before the Varsity. 8th graders may not start varsity over high school athletes.

Chris Wilson agreed with McKamey on starting/jv participation. Inquired about wrestling participation.

Iain McGregor does not agree with McKamey on starting/jv participation - too much micromanaging - give coaches discretion.

Rick Cummings agrees with Iain on micromanaging - go with MHSA and let coaches decide whatever they want on 8th grade participation.

Ruth Mortag does not want to limit coaches. If a person is brought onto a team, their grade shouldn't matter. If the kid is brought up, the coach can play them however they want.

John Rumney said it adds an undue burden on the coaches to have to moderate playing time.

Mark McKamey prepared and presented a speech - academics should be a priority over athletics and MHSA history.

Board will not be adding language Mark McKamey proposed.

Iain McGregor would like to amend the changes to let 8th graders participate in wrestling.

Rick Cummings says let them wrestle if MHSA says they can.

Rick, Iain, Chris, Ruth are for allowing 8th graders to wrestle.

Josh Pepos made public comment.

Ruth Mortag said to change XC from 4 participants to 3.

Chris asked if we're putting ourselves at a disadvantage not allowing 8th graders compared to other schools in our area.

Could leave it all up to administrators - do not want to put burden on administrators.

Rick Cummings says let coaches decide if they want to bring 8th graders up.

Chris Wilson said administrators need to monitor that coaches are being fair.

It was decided that 8th graders can participate in wrestling at the coaches discretion if they meet the minimum weight requirement.

Add students are required to provide grades on a weekly basis for MTDA, AP and Dual Credit courses to the MTDA/Dual Credit teacher.

Public Comment:

Merril McKamey stated his opposition to the changes to the handbook.

Josh Pepos stated his support to the changes to the handbook.

Amanda Brown stated her opposition to the changes to the handbook.

Jeanne McKamey stated her opposition to the changes to the handbook.

John Nelson stated his support to the changes to the handbook.

Ruth Mortag, Rick Cummings, Chris Wilson, Iain McGregor voted in favor of the handbook changes, as revised. Mark McKamey opposed. Motion passed.

Recess 8:33-8:38

F. Consideration of SY2023-2024 Coaches, Sponsors, Advisors, Activities, Athletic Handbook Updates & Revisions

Ruth Mortag moved, seconded by Rick Cummings to approve the updates & revisions to the SY2023-2024 Coaches, Sponsors, Advisors, Activities, Athletic Handbook.

Iain McGregor, Ruth Mortag, Chris Wilson, Rick Cummings voted in favor. Mark McKamey opposed. Motion passed.

G. Consideration of SY2023-2024 Student Handbook Updates & Revisions

Rick Cummings moved, seconded by Chris Wilson to approve the updates & revisions to the SY2023-2024 Student Handbook.

Passed unanimously.

H. Consideration of SY2023-2024 Certified Handbook Updates & Revisions

Rick Cummings moved, seconded by Chris Wilson to approve the updates & revisions to the SY2023-2024 Certified Handbook.

Passed unanimously.

- I. Consideration of SY2023-2024 ClassifiedHandbook Updates & Revisions  
Chris Wilson moved, seconded by Mark McKamey to approve the updates & revisions to the SY2023-2024 ClassifiedHandbook.  
Passed unanimously.
- J. Consideration of SY2023-2024 Transportation Handbook Updates & Revisions  
Rick Cummings moved, seconded by Mark McKamey to approve the updates & revisions to the SY2023-2024 TransportationHandbook.  
Passed unanimously.
- K. Consideration of SY2023-2024 Board Handbook Updates & Revisions  
Chris Wilson moved, seconded by Rick Cummings to approve the updates & revisions to the SY2023-2024 BoardHandbook.  
Passed unanimously.
- L. Consideration of Required Policy Adoption  
Chris Wilson moved, seconded by Rick Cummings to approve and adopt the 1st reading of the policy 1650.  
Passed unanimously.
- M. Consideration of Required Policy Revisions and Updates  
Rick Cummings moved, seconded by Ruth Mortag to approve and adopt the 1st reading of the policy updates and revisions as listed.  
Passed unanimously.
- N. Consideration of Required Policy Terminations  
Rick Cummings moved, seconded by Ruth Mortag to terminate the Emergency Policies.  
Passed unanimously.
- O. Consideration of Policy Revisions and Updates - 1st Reading  
Mark McKamey moved, seconded by Rick Cummings to approve the 1st reading of the policy updates and revisions as listed.  
Passed unanimously.
- P. Consideration of Student Attendance Agreement Approvals  
Ruth Mortag moved, seconded by Rick Cummings to approve the student attendance agreements for SY2023-2024 as listed.  
Passed unanimously.
- Q. Consent Agenda (Appendix D)
  - a. Minutes of Regular Board Meeting, June 27, 2023

- b. Business Claims
- c. Student Activity Account
- d. Sub List
- e. Individual Transportation Contracts

Chris Wilson moved, seconded by Mark McKamey to approve the consent agenda.  
Passed unanimously.

**Board Meeting Evaluation (I)**

- A. Complete evaluation and turn into Mr. Collins.

**Announcements (I)**

- A. Regular School Board Meeting, July 18, 2023
- B. Upcoming Trainings

**Adjournment (A)**

At 9:23 pm Iain McGregopr moved, seconded by Ruth Mortag to adjourn. Passed unanimously.

\_\_\_\_\_  
John Rumney, Board Chair

\_\_\_\_\_  
ATTEST: Karsen Floerchinger, District Clerk

Date Signed \_\_\_\_\_

*For additional details on items presented in the minutes of the meeting, please see the coinciding board agenda found on Cascade Public Schools' webpage:  
[www.cascade.k12.mt.us/District/1141-Board-Agendas-and-Packet.html](http://www.cascade.k12.mt.us/District/1141-Board-Agendas-and-Packet.html)*

\* ... Over spent expenditure

Claim	Warrant	Vendor #/Name	Amount				Acct/Source/		
Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj	Proj	
8419	12827S	2275 BK INTERACTIVE LLC	17,280.00						
1		INV003179 07/07/23 Boardworks Education	7,776.00	294	115	999		34	
		PO Accounting (Org/Prog/Func/Obj/Proj: 158-787-1000-682- 34							
2		INV003179 07/07/23 Boardworks Education	4,493.00	294	115	999		34	
		PO Accounting (Org/Prog/Func/Obj/Proj: 661-787-1000-682- 34							
3		INV003179 07/07/23 Boardworks Education	5,011.00	294	115	999		34	
		PO Accounting (Org/Prog/Func/Obj/Proj: 157-787-1000-682- 34							
8420	12828S	1772 CENTURY LINK	1,656.39						
1		644983780 06/20/23 Internet - July 23	447.23*		128	100-2580		530	
2		644983780 06/20/23 Internet - July 23	1,209.16*		228	100-2580		530	
8421	12830S	3987 CULLIGAN	180.00						
1		06/30/23 Water Services - July 23	82.80*		101	100-2600		452	
2		06/30/23 Water Services - July 23	97.20*		201	100-2600		452	
8422	12831S	1298 IES, Inc.	790.00						
1		187700 07/01/23 Website Hosting Annual Fee	260.70*		128	100-2580		682	
2		187700 07/01/23 Website Hosting Annual Fee	529.30*		228	100-2580		682	
8423	12832S	1321 INFINITE CAMPUS	4,233.80						
1		041339 05/01/23 Infinite Campus Renewal	1,397.15*		128	100-2580		682	
2		041339 05/01/23 Infinite Campus Renewal	2,836.65*		228	100-2580		682	
8424	12838S	401 MTSBA	7,490.00						
1		0012389 06/01/23 FY24 MTSBA Membership	2,264.40*		101	100-2300		330	
2		0012389 06/01/23 FY24 MTSBA Membership	1,509.60*		201	100-2300		330	
3		0013551 07/01/23 FY24 Policy Service Main't	1,029.60*		101	100-2300		330	
4		0013551 07/01/23 FY24 Policy Service Main't	686.40*		201	100-2300		330	
5		0013447 07/01/23 FY24 Strategy Main't	600.00*		101	100-2300		330	
6		0013447 07/01/23 FY24 Strategy Main't	400.00*		201	100-2300		330	
7		0013420 07/01/23 FY24 Labor Relations Main't	600.00*		101	100-2300		330	
8		0013420 07/01/23 FY24 Labor Relations Main't	400.00*		201	100-2300		330	
8425	12833S	747 MONTANA COOPERATIVE SERVICES	281.00						
1		2055 02/01/23 FY24 MCS Dues	126.45*		112 158	910-3100		810	
2		2055 02/01/23 FY24 MCS Dues	73.06*		112 661	910-3100		810	
3		2055 02/01/23 FY24 MCS Dues	81.49*		112 157	910-3100		810	

\* ... Over spent expenditure

Claim	Warrant	Vendor #/Name	Amount			Acct/Source/		
Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj	Proj
8426	12835S	2143 MQEC	1,250.00					
1		191 05/22/23 FY24 MQEC Membership	750.00*		101	100-2300	330	
2		191 05/22/23 FY24 MQEC Membership	500.00*		201	100-2300	330	
8427	12836S	3400 MREA	2,170.00					
1		3013 04/23/23 FY24 MREA Annual Dues	1,085.00*		101	100-2300	330	
2		3013 04/23/23 FY24 MREA Annual Dues	1,085.00*		201	100-2300	330	
8428	12837S	1150 MSGIA	92,934.00					
1		PC24-13011 07/01/23 FY24 Property & Liability	23,233.50*		101	100-2600	520	
2		PC24-13011 07/01/23 FY24 Property & Liability	23,233.50*		201	100-2600	520	
3		PC24-13011 07/01/23 FY24 Property & Liability	23,233.50*		110	100-2600	520	
4		PC24-13011 07/01/23 FY24 Property & Liability	23,233.50*		210	100-2600	520	
8429	12834S	829 MONTANA HIGH SCHOOL ASSOCIATIO	3,868.00					
1		07/01/23 FY24 Annual Dues & Fees	3,500.00*		201	720-3500	810	
2		07/01/23 FY24 Liability & Catastrophe	302.00*		201	720-3500	810	
3		07/01/23 FY24 Concussion Insurance	66.00*		201	720-3500	810	
8430	12839S	1651 NWEA	10,205.00					
1		93614 07/01/23 MAP Growth Testing	2,081.70*		115 158	787-1000	682	34
2		93614 07/01/23 MAP Growth Testing	1,202.76*		115 661	787-1000	682	34
3		93614 07/01/23 MAP Growth Testing	1,341.54*		115 157	787-1000	682	34
4		93614 07/01/23 MAP Growth Testing	2,510.55*		115 158	420-1000	682	523
5		93614 07/01/23 MAP Growth Testing	1,450.54*		115 661	420-1000	682	523
6		93614 07/01/23 MAP Growth Testing	1,617.91*		115 157	420-1000	682	523
8431	12840S	1324 OETC	75.00					
1		24-1162 06/30/23 OETC Membership Renewal	37.50*		128	100-2580	682	
2		24-1162 06/30/23 OETC Membership Renewal	37.50*		228	100-2580	682	
8432	12841S	1710 REPUBLIC SERVICES	1,363.52					
1		06/30/23 Disposal Services - July 23	681.76*		101	100-2600	431	
2		06/30/23 Disposal Services - July 23	681.76*		201	100-2600	431	
8433	12842S	3015 SAM	1,479.00					
1		10447 06/20/23 SAM Prof Learning Prog - MW	300.00*		101	100-2400	330	
2		10447 06/20/23 SAM Prof Learning Prog - MW	200.00*		201	100-2400	330	
3		10448 06/20/23 MASSP Membership	303.00*		101	100-2300	330	
4		10448 06/20/23 MASSP Membership	202.00*		201	100-2300	330	
5		10448 06/20/23 MAEMSP - Membership	284.40*		101	100-2400	330	
6		10448 06/20/23 MAEMSP - Membership	189.60*		201	100-2400	330	

\* ... Over spent expenditure

Claim	Warrant	Vendor #/Name	Amount			Acct/Source/		
Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj	Proj
8434	12844S	1691 SCHOOLHOUSE IT	4,271.36					
1		2769 07/01/23 Contract Tech Services	1,409.55*		128	100-2580	355	
2		2769 07/01/23 Contract Tech Services	2,861.81*		228	100-2580	355	
8435	12843S	1812 SCHOOL SERVICES OF MONTANA	1,175.30					
1		6920 07/01/23 Infinite Cmapus Support	528.89*		112 158	910-3100	682	
2		6920 07/01/23 Infinite Cmapus Support	305.58*		112 661	910-3100	682	
3		6920 07/01/23 Infinite Cmapus Support	340.83*		112 157	910-3100	682	
8436	12845S	541 UNIVERSAL ATHLETIC, LLC	2,345.63					
1		0044424-01 07/15/23 JH FB - Footballs	154.47*		101	720-3500	610	
2		0044424-02 07/15/23 JH FB - Shoulder Pad	170.98*		101	720-3500	610	
3		0044424-03 07/15/23 JH FB - Shoulder Pads	617.80*		101	720-3500	610	
4		0044508-01 05/18/23 Staff Shirts	75.94*		101	100-2300	610	
5		0044508-01 05/18/23 Staff Polos	75.93*		201	100-2300	610	
6		0044711-01 07/15/23 BB - Basketballs	235.81*		201	720-3500	610	
7		0044449-01 05/30/23 FB - Practice Jerseys	1,014.70*		201	720-3500	610	
8437	12847S	1925 WM-PLC	225.00					
1		4295 06/20/23 EPAS Teacher Eval Training	112.50*		101	100-2400	582	
2		4295 06/20/23 EPAS Teacher Eval Training	112.50*		101	100-2400	582	
8438	12829S	2163 CENTURY LINK	121.07					
1		07/01/23 Phone Lines - July 23	41.16*		101	100-2580	531	
2		07/01/23 Phone Lines - July 23	25.42*		110	100-2580	531	
3		07/01/23 Phone Lines - July 23	27.85*		201	100-2580	531	
4		07/01/23 Phone Lines - July 23	26.64*		210	100-2580	531	
		# of Claims	20	Total:	153,394.07	# of Vendors	20	

\* ... Over spent expenditure

Claim Warrant	Vendor #/Name	Amount	Acct/Source/			
Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj
*** Cancelled in 7/23 ****						
*** Claim from another period (10/21) ****						
7524	1847 WARD, JENNIFER	29.97				
1	09/08/21 Welding Rod Reimbursement	29.97		101	300-1000	610
	# of Claims 1	Total: 29.97	# of Vendors 20			

Account	Receipts						Misc.	Misc.	Closing Balance
	Opening Balance	Disbursed (-)	in Transit (+)	Deposits (+)	Transfers (+)	Invest (+)	Earnings (+)	Charges (-)	
1 ANNUAL	-43.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-43.24
36 ART	2296.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2296.37
2 ATHLETICS	4758.11	1181.79	0.00	0.00	0.00	0.00	0.00	0.00	3576.32
5 BAND	5235.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5235.03
51 BOOK FAIR	726.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	726.29
3 BPA	-2100.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2100.87
4 CHEER/PEP CLUB	1731.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1731.19
7 CHOIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 CLASS OF 2023	289.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	289.96
62 CLASS OF 2024	1311.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1311.81
68 CLASS OF 2025	2256.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2256.46
69 CLASS OF 2026	215.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	215.61
13 CONCESSIONS	36378.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36378.21
47 COUNSELING	1793.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1793.81
65 DRIVERS EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 FCS	206.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	206.28
15 FFA	6814.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6814.93
64 FOOD SERVICE CLEARING	8940.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8940.40
12 HS BOYS' BB	89.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89.58
46 HS CROSS COUNTRY	1626.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1626.43
38 HS FOOTBALL	1400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1400.00
40 HS GIRLS' BB	204.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	204.77
66 HS GOLF	147.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147.52
19 HS HONOR SOCIETY	3802.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3802.51
29 HS STUDENT COUNCIL/MBI	590.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	590.97
37 HS TRACK	210.86	150.00	0.00	0.00	0.00	0.00	0.00	0.00	60.86
10 HS VOLLEYBALL	6169.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6169.11
34 HS WRESTLING	1606.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1606.65
57 JH BOYS BB	1720.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1720.40
39 JH FOOTBALL	2068.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2068.31
56 JH GIRLS BB	375.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	375.45
35 JH HONOR SOCIETY	206.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	206.91
27 JH STUDENT COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53 JH TRACK	568.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	568.89
54 JH VOLLEYBALL	457.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	457.41
55 JH WRESTLING	127.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127.73
43 JMG	207.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	207.90
6 JUNIOR TIRP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 K-8 MISC EARNINGS	1930.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1930.24
26 LIVING 2 SERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 REVOLVING	210.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210.32
24 ROBOTICS	96.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96.86
9 SCHOLARSHIP	1713.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1713.82
33 SHOP FUND	1300.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1300.94
31 TECHNOLOGY	10122.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10122.07
17 XCELL	794.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	794.04
898 MISC EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
899 MISC CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Student Accounts	108560.04	1331.79							107228.25
Bank Account Totals	108560.04	1331.79	0.00	0.00	0.00		0.00	0.00	107228.25

Substitute Teachers	
Name	
<b>CERTIFIED</b>	
<del>Burcusa, Michael</del>	<del>C/FP</del>
Gist, Virginia	C/FP
<del>Iverson, Amanda</del>	<del>C/FP</del>
LaLiberty, Frank	C/TB
<del>Manning, Diana</del>	<del>C/TB/FP</del>
McKamey, Jeanne	C/TB/FP
<del>Pieper, Frank</del>	<del>C/FP</del>
Skogley, Melody	C/TB/FP
Strobbe, Peggy	C/FP
<b>NON-CERTIFIED</b>	
Aker, Virginia	FP
<del>Baker, Enrico</del>	<del>FP</del>
Brown, Molly	FP
Castellanos-Romero, Amy	FP
Cox-Marez, Dawna	FP
<del>Ethridge, Andrea</del>	<del>FP</del>
Gonzalez, Jordan	FP
<del>Guariglia, Alezandria</del>	<del>FP</del>
Hughes, Doralyn	FP
Manley, Rachel	FP
McKamey, Rachelle	FP
Robinson, Diane	FP
<del>Winkowitsch, Daniel</del>	<del>FP</del>
<del>Winkowitsch, Valerie</del>	<del>FP</del>
Secretarial	
Name	
Skogley, Meolody	
McKamey, Jeanne*	FP

**\*Need Approval by the Trustees**

T.B. Approved (No longer required)

C - Some teaching certification

FP - FINGERPRINTED

PH - Physical Approved

\*\*All approval of employment is contingent upon passing bac

Bus Drivers	
Name	
Aker, Virginia	FP/PH
Brown, Amanda	FP/PH
Cope, Ted	FP/PH
Correll, Michele	FP/PH
Cummings, Thomas	
McKamey, Jeanne	FP/PH
<del>McFarlane, Richard</del>	<del>FP</del>
Nelson, Dave	FP/PH
Nelsen, Mark	FP/PH
Shirley, Bill	FP/PH
Skogley, Jeff	TB/FP/PH
Tilleman, Eric	TB/FP/PH
Custodian	
Name	
Aker, Virginia	FP/PH
Antonich, Myrtle	FP
<del>Day, Ricky</del>	<del>FP</del>
<del>Day, Rocky</del>	<del>FP</del>
Hughes, Doralyn	FP
Hughes, Sam	FP
<del>Hunter, Tina</del>	<del>TB/FP/PH</del>
Mann, Connor	FP
<del>McFarlane, Richard</del>	<del>FP</del>
<del>Olson, Kayler</del>	
Kitchen	
Name	
McKamey, Jeanne	FP
Hickam, Jay	FP/PH
Hughes, Doralyn	FP
Volunteers	
Name	
Nelsen, Jessica (piano)	
XCELL! Afterschool Program	
Name	
<del>Vierra, Sabrina (Vol)</del>	
Antonich, Myrtle	
<del>Calvert, Brittney</del>	<del>ULM</del>
<del>Spry, Jen</del>	<del>ULM</del>
Gonzalez, Jordan	FP

# I V

## Individual Transportation Contracts 2023-2024

Elementary	R	BA	Mileage	Rate	Grade
54143	X	X	4.5	1.05	K-8
54144	X	X	7.7	3.29	K-8

High School	R	BA	Miles To Bus Stop	Rate	Grade

"x" ITC received

R=Received

BA=Board Approved

New contract received since last Bd Mtg

**Student Attendance Agreements 2023-2024 School Year**  
**Students attending school in Cascade from out of district**

**RECOMMENDED APPROVALS**

Helena School Dist. 7th-12th	R	BA	Grade
AE	x	x	8
TC	x	x	9
MF	x	x	7
CO	x	x	11
SS	x		10

Great Falls Dist. EK-12th	R	BA	Grade
JA			7
JB	x	x	7
CC	x	x	9
BF	x	x	10
MH	x	x	12
PH	x	x	10
AR			10
CS	x		7
TP	x	x	K1
BP	x	x	K1
KT	x	x	7

Wolf Creek School Dist. EK-6th	R	BA	Grade
NA	X		k1
AB	x	x	3
IH	x	x	6
DL	x		1
JL	x		3
TM	x	x	4
BO	x	x	5
FS	x	x	4
LS	x	x	4
MS	x	x	5
LW			4
NW			5

Ulm School Dist. EK-8th	R	BA	Grade
KC	x	x	8
TC	x	x	5
CC	x	x	8
KC	x	x	7
KC	x	x	7
BF	x	x	7
KF	x		8
JF	x	x	8
GG	x	x	8
RH	x	x	7
RH	x	x	5
NF	x	x	5
AR	x		3
KR	x		K2
BS	x	x	8

Sun River Valley District	R	BA	Grade
IO	x		10

Simms Elementary School Distri	R	BA	Grade

**Cascade students attending school in an**

Great Falls Dist. EK-12th	R	BA	Grade

Augusta Elem/HS School Dist.	R	BA	Grade
BG	x		8
JG	x		9

"x" student attendance agreement received  
 R=SAA received  
 BA=SAA Board Approved  
 New agreement received since last Bd Mtg  
 Updated 07.25.23 ah

Ulm students attend Cascade School when they are in the 9th grade  
 All Helena District (Wolf Creek, Craig area) students regardless of grade need an agreement.