



CASCADE PUBLIC SCHOOLS
SCHOOL DISTRICT NO. 3&B

District Budgets
FY2020-2021

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



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SECTION 1

Cascade School District Information



BOARD OF TRUSTEES

Cascade Public Schools
 Cascade, Montana



Left to Right: John Rumney, Rick Cummings, Valerie Fowler, Ruth Mortag, Chris Wilson, Iain McGregor

	Term Expires
Valerie Fowler.....Board Chairman	2022
Iain McGregor.....Vice Chairman	2022
John Rumney.....Trustee	2021
Ruth Mortag.....Trustee	2021
Chris Wilson.....Trustee	2023
Rick Cummings.....Trustee	2023

Board Committees

Policy Committee.....	John Rumney, Val Fowler & Ruth Mortag
Facilities Committee.....	John Rumney, Chris Wilson & Iain McGregor
Transportation Committee.....	Chris Wilson, Iain McGregor & Rick Cummings
Negotiations Committee.....	Val Fowler, Ruth Mortag & Iain McGregor
Finance Committee.....	Val Fowler, John Rumney & Rick Cummings

2020-2021 CASCADE STAFF

ADMINISTRATIVE STAFF

Rick Miller.....Superintendent.....2 years
Karsen Drury.....Business Manager/District Clerk.....4 years
Nichole Pieper.....JH/HS Principal.....1 year
Michelle Price.....Elementary Principal.....1 year

DEPARTMENT SUPERVISORS

Bryan Smith.....Maintenance/Transportation.....2 years
Angela Johnson.....Food Service.....10 years
Andrea Ethridge.....XCELL Supervisor.....2 years

OFFICE STAFF

Tracy Taft.....Student Office Secretary.....6 years
Tina Mann.....Attendance Office Secretary.....1 year

CUSTODIAL STAFF

Katie King.....2 years Jake Boettger.....2 years
Scott Hawn.....0 years Eric Mondragon.....0 years

KITCHEN STAFF

Roberta Hall-Elmore.....2 years Brenda Langenderfer.....2 years
Misty Ayers.....1 year

BUS DRIVERS

Larry Cummings.....17 years Philip Freed.....1 year
Gale Manning.....6 years Eric Mondragon.....9 years
David Nelsen.....1 year Michele Corell.....0 years
Linda Lodman.....0 years

2020-2021 CASCADE STAFF

PARAPROFESSIONALS & SUPPORT STAFF

Ray Castellanos.....8 years	Kandra Ludvigson.....6 years
Danette Mahana.....2 years	Julianne Reum.....1 year
Kendra McEwen.....0 years	Brooke Hanson.....1 year
Allyson Ethridge.....1 year	Molly McRorie.....0 years

ELEMENTARY TEACHING STAFF

Elizabeth Allen.....7 years	Karen Allen.....0 years
Rebecca Cooper.....3 years	Alissa Johnson.....17 years
Coleen MacDonald.....4 years	Sonja Mazaira.....3 years
Sarah Pederson.....2 years	Rachel Schaefer.....2 years
Sharon Stevens.....27 years	Jennifer Ward.....0 years
McKenzie Lencioni.....0 years	

JUNIOR HIGH/HIGH SCHOOL TEACHING STAFF

Pamela Moultray.....3 years	Kelly Rumney.....6 years
Erin Rollins.....1 year	Caitlin Hortert.....0 years
James Martz.....0 years	Allen Heisler.....0 years
Cassidy Corrigan.....0 years	Connor Schulte.....0 years
Peggy Strobbe.....21 years	

K-12 TEACHING STAFF

Christa Hardy.....5 years	Karen Matteson.....31 years
Becky Satterwhite.....25 years	Jeffrey Skogley.....27 years

ENROLLMENT HISTORY

2020-2021 ENROLLMENT

Elementary: 148

Junior High: 57

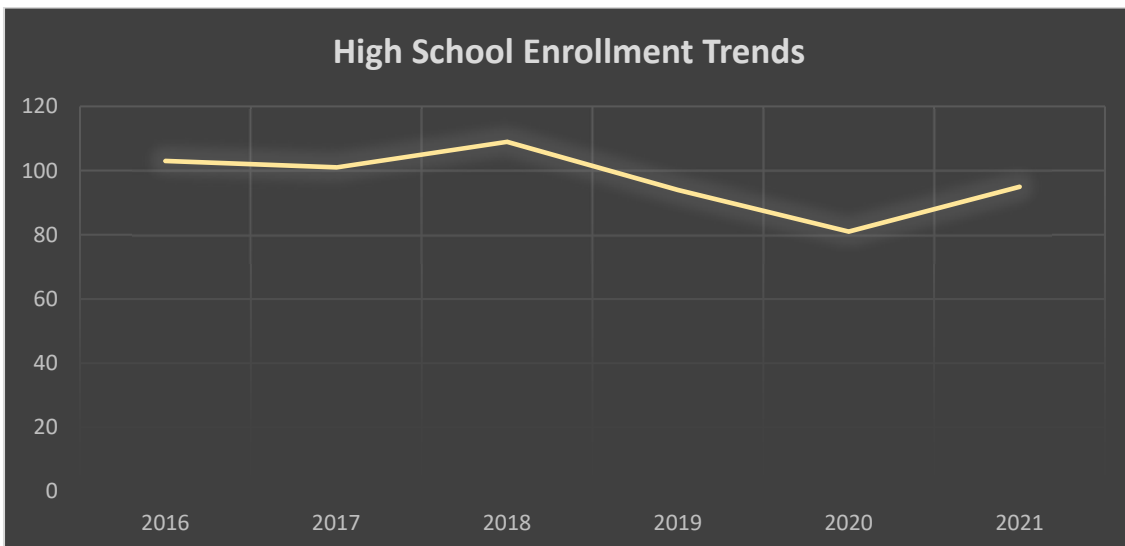
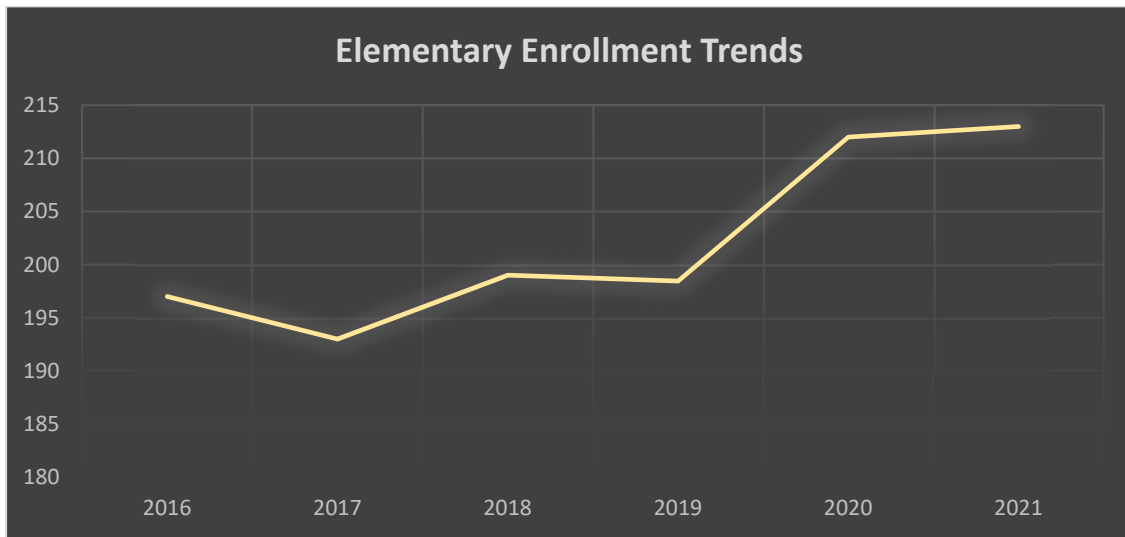
High School: 95

Total: 300

Smallest Class: 13 (1st Grade)

Largest Class: 29 (6th & 7th Grade)

Average Class: 25



SECTION 2

Terminology, Definitions & Acronyms



COMMON ACRONYMS

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

EDUCATIONAL TERMS



Translating the Jargon and Acronyms

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

A Glossary of Education Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OPI CHART OF ACCOUNTS

3-0100.10 INTRODUCTION

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

3-0100.20 FUND ACCOUNTING SYSTEM

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

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

3-0100.30 TYPES OF FUNDS

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

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

3-0100.40 NUMBER OF FUNDS

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

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

3-0200.30 SCHOOL FUND DEFINITIONS

GOVERNMENTAL FUNDS

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

BUDGETED SPECIAL REVENUE FUNDS*

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

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

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

X14 RETIREMENT FUND - Authorized by Section 20-9-501, MCA, for the purpose of financing the employer's contribution to the Teachers' Retirement System (TRS), the Public Employees' Retirement System (PERS), Unemployment Compensation, Social Security and Medicare. Funded by a countywide levy for retirement.

School districts may only charge the Retirement Fund for retirement benefits associated with employees whose salaries and health-related benefits, if any, are paid from state and local funds, the Food Services Fund (12) or Impact Aid Fund (26). Cooperatives may only charge the Retirement Fund for retirement benefits associated with employees whose salaries are paid from the cooperative's Interlocal Agreement Fund (82) if the interlocal agreement fund is supported solely from districts' general fund and state special education allowable cost payments.

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

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

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

NON-BUDGETED SPECIAL REVENUE FUNDS*

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

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

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

X21 COMPENSATED ABSENCE FUND - Authorized by Section 20-9-512, MCA, for the purpose of financing the accumulated sick leave and vacation pay that a non-teaching or administrative school district employee is entitled to upon termination of employment. Funded using budgeted General Fund transfers. Funds in excess of limit must be returned to General Fund.

DEBT SERVICE FUNDS

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

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

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

PROPRIETARY FUNDS

TRUST FUNDS

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

284 STUDENT EXTRACURRICULAR ACTIVITIES FUND - The Student Extracurricular Activities Fund is authorized by Section 20-9-504, MCA, to account for various student activities, such as athletics, clubs, classes, student government organizations, student publications and other such activities. Separate fund accounts within the Extracurricular Fund are maintained to account for these various activities. Unlike other district funds, the money for these activities may be maintained in bank accounts outside the control of the County Treasurer. The fund is administered by school district administrators, faculty members, and student organizations under the guidelines and policies established by the Board of Trustees and in accordance with the "Student Activity Fund Accounting"

guidelines. Required guidelines are available from the Montana Association of School Business Officials (MASBO) or from OPI. If appropriate, this fund may be classified as a special revenue fund for GASB 34 purposes.

AGENCY FUNDS

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

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



FUND ACCOUNTING

Expenditure and other financing uses accounts have a normal debit balance and are used to describe all of the financial resources used during a fiscal year. These accounts are nominal accounts and always begin each fiscal year with a zero balance. During the fiscal year, school districts have the option of recording the total debits and credits in these accounts on a monthly basis.

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

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

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

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

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

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

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

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

- 1000: Instruction (Teachers, Students)
- 2100: Support Services – Students (Counselor)
- 2200: Support Services – Instructional Staff (Librarian)
- 2300: Support Services – General Administration (Superintendent)
- 2400: Support Services – School Administration (Principals)
- 2500: Support Services – Business Services (Clerk, Technology)
- 2600: Support Services – Operations and Maintenance (Custodial)
- 2700: Support Services – Student Transportation (Bus Drivers)

- 2800: Support Services – Central
- 3100: Non-Educational Services – Food Services
- 3200 Non-Educational Services – Other Enterprise Services
- 3300: Non-Educational Services – Community Services
- 3400: Non-Educational Services – Extracurricular Activities
- 3500: Non-Educational Services – Extracurricular Athletics
- 4000: Facilities Acquisitions
- 5000: Debt Service
- 6000: Other Financing Uses

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

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

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

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

- 115.158.421.1000.640.521 – To record Elementary
- 115.661.421.1000.640.521 – To record Junior High
- 115.157.421.1000.640.521 – To record High School

SECTION 3

Budget Report Summary





Budget Report

FY 2021

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	1,445,690.61	128,281.68	10%	8.87%	0.00	1,021,805.17	423,885.44	55.38
10 Transportation	242,614.00	30,047.32	20%	12.38%	0.00	68,577.06	174,036.94	22.73
11 Bus Depreciation	303,211.57	0.00	N/A	0.00%	224,136.77	0.00	79,074.80	10.33
13 Tuition	65,156.00		N/A		864.40	0.00	64,291.60	8.40
14 Retirement	215,168.35	43,033.67	20%	20.00%	30,183.45	184,984.90		
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	68,024.89	0.00	N/A	0.00%	16,700.65	1,324.24	50,000.00	6.53
29 Flexibility	6,612.01	0.00	N/A	0.00%	6,612.01	0.00	0.00	0.00
61 Building Reserve	72,339.37	0.00	N/A	0.00%	36,139.37	12,711.00	23,489.00	3.07
Total of All Funds	2,418,816.80	201,362.67			314,636.65	1,289,402.37	814,777.78	106.44

50 Debt Service								
Tax Jurisdiction								
0101	66,650.00	3,303.38	20-9-438	4.96%	0.00	0.00	66,650.00	8.71



Budget Report

FY 2021

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	1,014,350.99	83,363.88	10%	8.22%	0.00	711,601.78	302,749.21	32.86
10 Transportation	247,990.00	30,755.13	20%	12.40%	0.00	68,577.06	179,412.94	19.48
11 Bus Depreciation	344,914.04	0.00	N/A	0.00%	262,301.43	0.00	82,612.61	8.97
13 Tuition	20,000.00		N/A		8,288.42	0.00	11,711.58	1.27
14 Retirement	131,990.97	26,398.19	20%	20.00%	9,180.51	122,810.46		
17 Adult Education	20,000.00	3,000.00	35%	15.00%	6,426.36	0.00	13,573.64	1.47
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	167,857.62	0.00	N/A	0.00%	66,953.73	903.89	100,000.00	10.86
29 Flexibility	9,138.15	0.00	N/A	0.00%	9,138.15	0.00	0.00	0.00
61 Building Reserve	51,697.19	0.00	N/A	0.00%	27,197.19	11,840.36	12,659.64	1.37
Total of All Funds	2,007,938.96	143,517.20			389,485.79	915,733.55	702,719.62	76.28

50 Debt Service								
Tax Jurisdiction								
0102	66,650.00	3,505.19	20-9-438	5.26%	0.00	0.00	66,650.00	7.24

TAXABLE VALUES

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

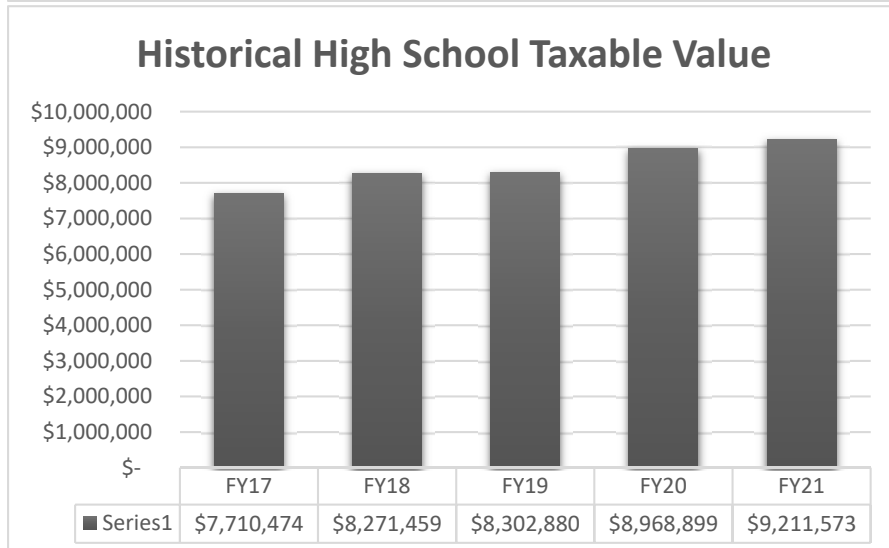
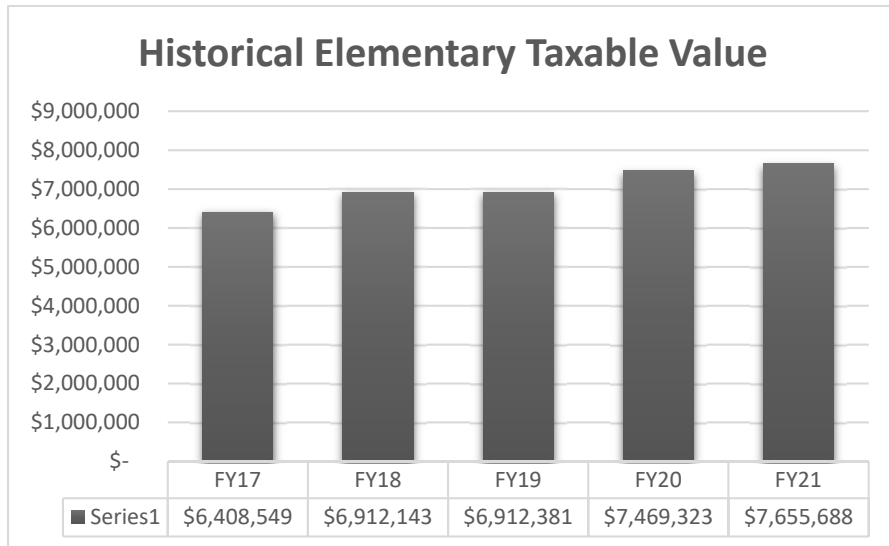
A mill is one-thousandth (0.001) of a dollar. School districts can determine how much a mill will raise by taking the total taxable value in a district (an amount provided to the school district by the county assessor) and multiplying it by 0.001. This result is equal to what one mill will raise.

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

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

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

For FY2021, the Cascade School Districts experienced an increase in taxable value. The Elementary District (District No. 3) increased by \$186,365. The High School District (District No. B) increased by \$242674. When taxable values increase, the property tax liability decreases for taxpayers.



Cascade County 2020 Taxable Value Elementary

School District	Taxable Value	2019 Taxable	Increase/Decrease 2019
1C City of Great Falls			
1-			
1X			
1XX	<u>145,373,858</u>	<u>141,914,291</u>	3,459,567
Less Increment Values	<u>(3,567,799)</u>	<u>(2,129,059)</u>	<u>(1,438,740)</u>
	141,806,059	139,785,232	2,020,827
3 Cascade	7,655,668	7,469,323	186,345
			-
5 & 5A Centerville	2,933,504	2,978,497	(44,993)
			-
29 & 29C	7,305,648	6,989,087	316,561
29A	2,514,634	2,683,767	(169,133)
29AA	<u>44,214</u>	<u>44,151</u>	63
	9,864,496	9,717,005	147,491
			-
55X Sun River Valley	3,370,255	3,351,648	18,607
74 Vaughn	1,891,315	1,946,291	(54,976)
85 Ulm	1,555,905	1,499,576	56,329
			-
Accumulated Totals	169,077,202	166,747,572	2,329,630
			-
			-
			-
			-
			-

Cascade County 2020 Taxable Value- High School

<u>School District</u>	<u>Taxable Value</u>	<u>2019 Taxable</u>	<u>Increase/Decrease 2019</u>
1			
5A			
29A	147,897,578	144,583,515	3,314,063
<u>Less increment Values</u>	<u>-3,567,799</u>	<u>-2,129,059</u>	<u>-1,438,740</u>
	144,329,779	142,454,456	1,875,323
3 Cascade			
3-			
3C			
3C2			
85	9,211,573	8,968,899	666,019
5&5A Stockett-Sand Coulee			
5			
29AA	2,968,632	3,013,548	-44,916
29-Belt	7,305,648	6,989,087	316,561
55X Sun River Valley			
74	5,261,570	5,297,939	-36,369
Accumulated Totals	169,077,202	166,723,929	2,776,618



2020 Certified Taxable Valuation Information
(15-10-202, MCA)
Cascade County
HIGH SCHOOL DISTRICTS 3-, 3C, 3C2, 85, CASCADE

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

1. 2020 Total Market Value ¹	\$	496,798,329
2. 2020 Total Taxable Value ²	\$	9,211,573
3. 2020 Taxable Value of Newly Taxable Property.....	\$	291,053
4. 2020 Taxable Value less Incremental Taxable Value ³	\$	9,211,573
5. 2020 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value

Total Incremental Value \$ -

Preparer Katie Kakalecik

Date 7/30/2020

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

²Taxable value is calculated after abatements have been applied

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

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

For Information Purposes Only

2020 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

BUDGETED FUND COMPARISONS

Cascade Public Schools Budgeted Funds Mill Value Comparison August 2020

	MILL VALUE		
	Elem	HS	Total
2019-20 Mill Value	7,469	8,968	16,437
2020-21 Mill Value	7,656	9,212	16,868
Difference	187	244	431

All Budgeted Funds Combined							
Total Mills	FY2020	FY2021	Difference	Total Dollars	FY2020	FY2021	Difference
Elementary	137.87	115.15	(22.72)	Elementary	\$ 2,518,726	\$ 2,485,467	\$ (33,260)
High School	103.52	83.52	(20.00)	High School	\$ 2,128,124	\$ 2,074,589	\$ (53,535)
Total	241.39	198.67	(42.72)	Total	\$ 4,646,851	\$ 4,560,056	\$ (86,795)

General Fund (X01)	FY2020	FY2021	Difference	General Fund (X01)	FY2020	FY2021	Difference
Elementary	60.05	55.38	-4.67	Elementary	\$ 1,415,557	\$ 1,445,691	\$ 30,134
High School	33.35	32.86	-0.49	High School	\$ 989,292	\$ 1,014,351	\$ 25,059
Total	93.40	88.24	-5.16	Total	\$ 2,404,849	\$ 2,460,042	\$ 55,193

Transportation (X10)	FY2020	FY2021	Difference	Transportation (X10)	FY2020	FY2021	Difference
Elementary	24.13	22.73	-1.40	Elementary	\$ 242,614	\$ 242,614	\$ -
High School	20.70	19.48	-1.22	High School	\$ 247,990	\$ 247,990	\$ -
Total	44.83	42.21	-2.62	Total	\$ 490,604	\$ 490,604	\$ -

Bus Depreciation (X11)	FY2020	FY2021	Difference	Bus Depreciation (X11)	FY2020	FY2021	Difference
Elementary	9.79	10.33	0.54	Elementary	\$ 261,670	\$ 303,212	\$ 41,542
High School	9.49	8.97	-0.52	High School	\$ 297,957	\$ 344,914	\$ 46,957
Total	19.28	19.30	0.02	Total	\$ 559,626	\$ 648,126	\$ 88,499

Tuition Fund (X13)	FY2020	FY2021	Difference	Tuition Fund (X13)	FY2020	FY2021	Difference
Elementary	6.45	8.40	1.95	Elementary	\$ 48,182	\$ 65,156	\$ 16,974
High School	2.03	1.27	-0.76	High School	\$ 20,000	\$ 20,000	\$ -
Total	8.48	9.67	1.19	Total	\$ 68,182	\$ 85,156	\$ 16,974

Retirement (X14)	FY2020	FY2021	Difference	Retirement (X14)	FY2020	FY2021	Difference
Elementary	0.00	0.00	0.00	Elementary	\$ 209,148	\$ 215,168	\$ 6,020
High School	0.00	0.00	0.00	High School	\$ 139,377	\$ 131,991	\$ (7,386)
Total	0.00	0.00	0.00	Total	\$ 348,525	\$ 347,159	\$ (1,366)

Adult Education (217)	FY2020	FY2021	Difference	Adult Education (217)	FY2020	FY2021	Difference
Elementary	0.00	0.00	0.00	Elementary	\$ -	\$ -	\$ -
High School	1.79	1.47	-0.32	High School	\$ 20,000	\$ 20,000	\$ -
Total	1.79	1.47	-0.32	Total	\$ 20,000	\$ 20,000	\$ -

Technology (X28)	FY2020	FY2021	Difference	Technology (X28)	FY2020	FY2021	Difference
Elementary	6.69	6.53	-0.16	Elementary	\$ 57,664	\$ 68,025	\$ 10,361
High School	11.15	10.86	-0.29	High School	\$ 139,790	\$ 167,858	\$ 28,068
Total	17.84	17.39	-0.45	Total	\$ 197,453	\$ 235,883	\$ 38,429

Flexibility (X29)	FY2020	FY2021	Difference	Flexibility (X29)	FY2020	FY2021	Difference
Elementary	0.00	0.00	0.00	Elementary	\$ 5,489	\$ 6,612	\$ 1,123
High School	0.00	0.00	0.00	High School	\$ 7,929	\$ 9,138	\$ 1,209
Total	0.00	0.00	0.00	Total	\$ 13,418	\$ 15,750	\$ 2,332

Building Reserve (X61)	FY2020	FY2021	Difference	Building Reserve (X61)	FY2020	FY2021	Difference
Elementary	3.15	3.07	-0.08	Elementary	\$ 67,403	\$ 72,339	\$ 4,936
High School	1.51	1.37	-0.14	High School	\$ 49,690	\$ 51,697	\$ 2,008
Total	4.66	4.44	-0.22	Total	\$ 117,093	\$ 124,037	\$ 6,944

Debt Service (X50)	FY2020	FY2021	Difference	Debt Service (X50)	FY2020	FY2021	Difference
Elementary	27.61	8.71	-18.90	Elementary	\$ 211,000	\$ 66,650	\$ (144,350)
High School	23.50	7.24	-16.26	High School	\$ 216,100	\$ 66,650	\$ (149,450)
Total	51.11	15.95	-35.16	Total	\$ 427,100	\$ 133,300	\$ (293,800)

X01 GENERAL FUND

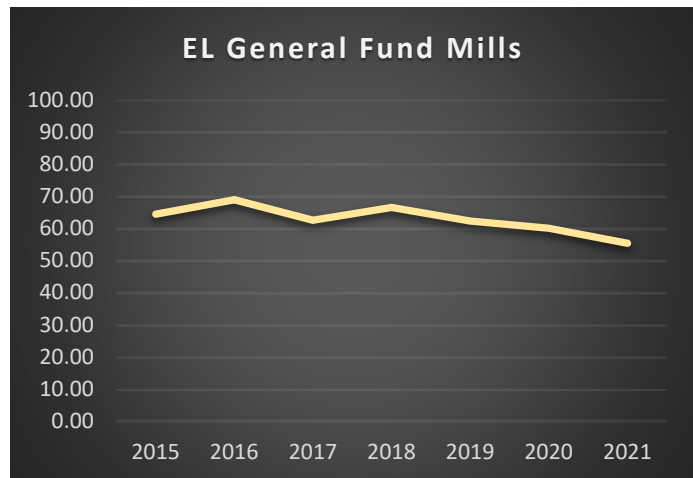
The General Fund finances the general maintenance and operational costs and instructional costs except for supplemental grant monies. It is funded through several sources:

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

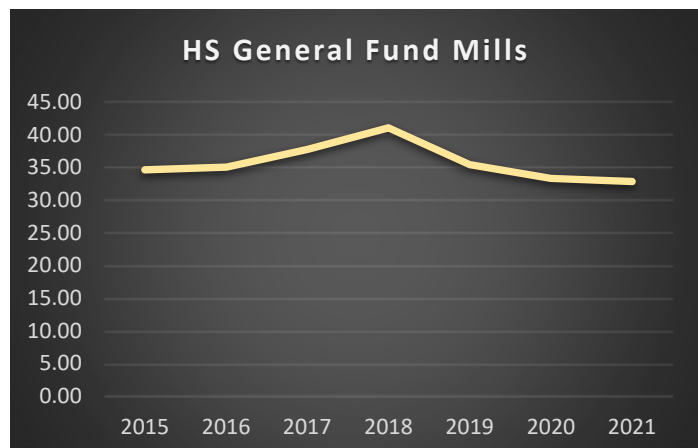
Purpose: This fund is used for the instructional programs and general operations of the District. Budget Limits are established per MCA 20-9-308.

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

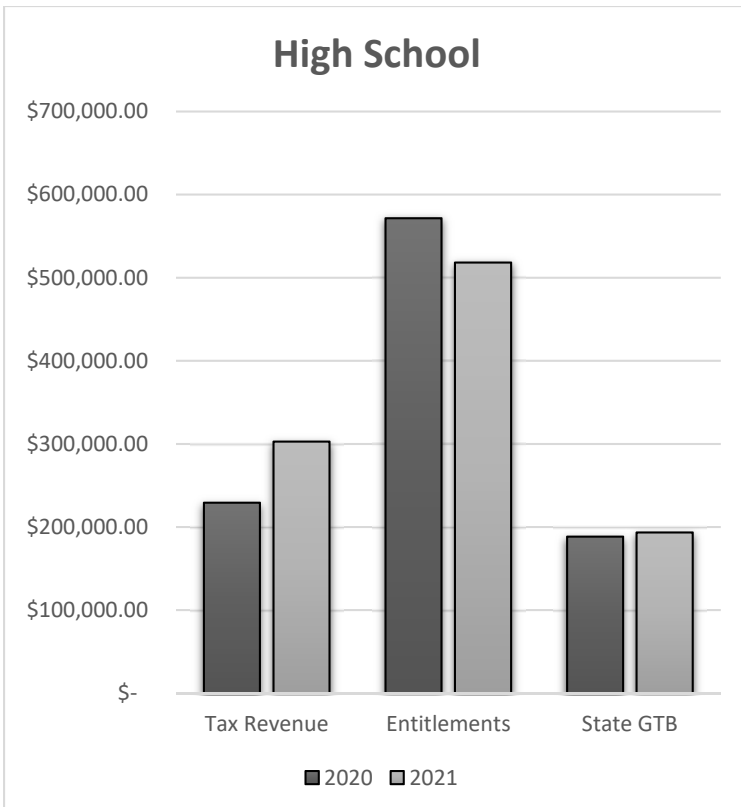
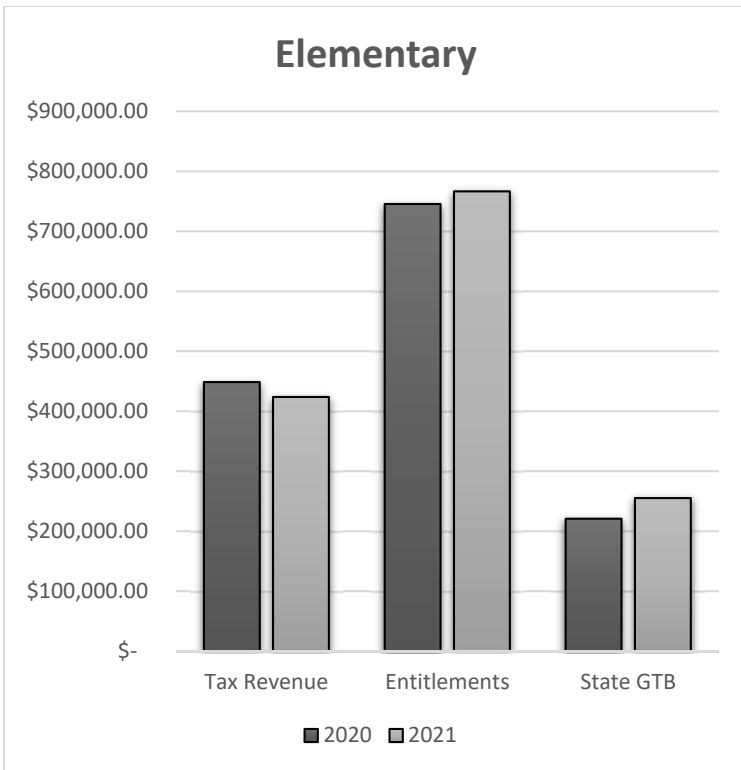
Year	101 Mills
2015	64.45
2016	68.96
2017	62.53
2018	66.56
2019	62.31
2020	60.05
2021	55.38



Year	201 Mills
2015	34.64
2016	35.05
2017	37.78
2018	41.08
2019	35.45
2020	33.35
2021	32.86



X01 GENERAL FUND REVENUES



ANALYSIS

These charts show the expected revenue for the Elementary & High School General Funds for FY2021 compared to the FY2020 revenue. It is broken down into:

- *Tax Revenue*: funds acquired through the local district tax levy.
- *Entitlements*: funds acquired from State and Federal entities.
- *State GTB*: funds acquired from state tax revenue.

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

For FY2021, both the Elementary and High School General Fund budgets have increased. This is due to the rise in enrollment in both Districts. In the FY2021 ANB in the Elementary is based off the actual count of 213 pupils (up 1 from FY2020). The High School ANB is also based off of actual count of 95 pupils (up 11 from FY2020.)



Budget Report

FY 2021

07 Cascade

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0101 Cascade Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:	E1	CASCADE K-6	164
	M1	CASCADE 7-8	49

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

A.	Direct State Aid	(I-A)	650,791.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	57,695.50
D.	At Risk Student	(I-D)	6,195.29
E.	Indian Education For All	(I-E)	4,762.68
F.	American Indian Achievement Gap	(I-F)	880.00
G.	Data For Achievement	(I-G)	4,560.33
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	38,599.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,854.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,091.00
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)	212
B.	BASE Budget Limit	(II-B)	1,267,067.90
C.	Maximum Budget Limit	(II-C)	1,578,215.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	148,488.83
E.	Adopted Budget	(II-E)	1,415,556.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,297,201.78
H.	Maximum Budget Limit	(II-H)	1,618,055.86
I.	Highest Budget Without a Vote	(II-I)	1,445,690.61
J.	Highest Budget	(II-J)	1,618,055.86
K.	Highest Voted Amount	(II-K)	172,365.25
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,445,690.61



Budget Report

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

A.	Operating Reserve (961)	(III-A)		128,281.68
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)		128,281.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,445,690.61
1.	BASE Budget Limit	(V-A1)	1,297,201.78	
2.	Over-BASE Budget	(V-A2)	148,488.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		650,791.23
1.	Direct State Aid Paid By State	(V-B1)	650,791.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		57,695.50
D.	At Risk Student	(V-D)		6,195.29
E.	Indian Education For All	(V-E)		4,762.68
F.	American Indian Achievement Gap	(V-F)		880.00
G.	Data For Achievement	(V-G)		4,560.33
H.	Special Education Allowable Cost Payment	(V-H)		38,599.39
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,186.57
1.	Actual Non-Levy Revenue	(V-J1)	3,186.57	
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)		530,530.79
1.	State - Guaranteed Tax Base Aid	(V-L1)	255,134.18	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	275,396.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,297,201.78

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 2021

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
Mill Levies:				
R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		35.98
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.40
	1. District Property Tax Levy Mills	(V-U1)	19.40	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.38

* 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

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01 General Fund

Adopted Budget	0001	1,445,690.61
Budget Uses		
Expenditure Budget	0002	1,445,690.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	650,791.23
Quality Educator	3111	57,695.50
At Risk Student	3112	6,195.29
Indian Education For All	3113	4,762.68
American Indian Achievement Gap	3114	880.00
State Special Education Allowable Cost Payment to Districts	3115	38,599.39
Data For Achievement	3116	4,560.33
State - Guaranteed Tax Base Aid	3120	255,134.18
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,186.57
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
Anticipated Non-levy Revenue and Funding Sources - BASE		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00
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
Over-BASE Excess Levy Amount	0178	0.00



Budget Report

FY 2021

07 Cascade

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0101 Cascade Elem

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)	275,396.61	
Over-BASE Levy	1110(c)	148,488.83	
District Tax Levy		1110	423,885.44
Total Estimated Revenues to Fund Adopted Budget		0004	1,445,690.61
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



Budget Report

FY 2021

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 95

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

A.	Direct State Aid	(I-A)	453,998.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,014.50
D.	At Risk Student	(I-D)	2,970.22
E.	Indian Education For All	(I-E)	2,124.20
F.	American Indian Achievement Gap	(I-F)	1,320.00
G.	Data For Achievement	(I-G)	2,033.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,936.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,841.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,248.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	95
B.	BASE Budget Limit	(II-B)	860,377.08
C.	Maximum Budget Limit	(II-C)	1,065,785.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,915.09
E.	Adopted Budget	(II-E)	989,292.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	885,435.90
H.	Maximum Budget Limit	(II-H)	1,105,833.93
I.	Highest Budget Without a Vote	(II-I)	1,014,350.99
J.	Highest Budget	(II-J)	1,105,833.93
K.	Highest Voted Amount	(II-K)	91,482.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,014,350.99



Budget Report

FY 2021

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)		83,363.88
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)		83,363.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,014,350.99
1.	BASE Budget Limit	(V-A1)	885,435.90	
2.	Over-BASE Budget	(V-A2)	128,915.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		453,998.46
1.	Direct State Aid Paid By State	(V-B1)	453,998.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,014.50
D.	At Risk Student	(V-D)		2,970.22
E.	Indian Education For All	(V-E)		2,124.20
F.	American Indian Achievement Gap	(V-F)		1,320.00
G.	Data For Achievement	(V-G)		2,033.95
H.	Special Education Allowable Cost Payment	(V-H)		23,936.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,824.01
1.	Actual Non-Levy Revenue	(V-J1)	2,824.01	
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)		367,213.88
1.	State - Guaranteed Tax Base Aid	(V-L1)	193,379.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	173,834.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		885,435.90

Funding The Over-BASE Budget:

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



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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		18.87
U.	Over-BASE Mills	(V-U)		13.99
	1. District Property Tax Levy Mills	(V-U1)	13.99	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.86

* 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



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01 General Fund

Adopted Budget	0001	1,014,350.99
Budget Uses		
Expenditure Budget	0002	1,014,350.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	453,998.46
Quality Educator	3111	29,014.50
At Risk Student	3112	2,970.22
Indian Education For All	3113	2,124.20
American Indian Achievement Gap	3114	1,320.00
State Special Education Allowable Cost Payment to Districts	3115	23,936.68
Data For Achievement	3116	2,033.95
State - Guaranteed Tax Base Aid	3120	193,379.76
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,824.01
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
Anticipated Non-levy Revenue and Funding Sources - BASE		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00
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
Over-BASE Excess Levy Amount	0178	0.00



Budget Report

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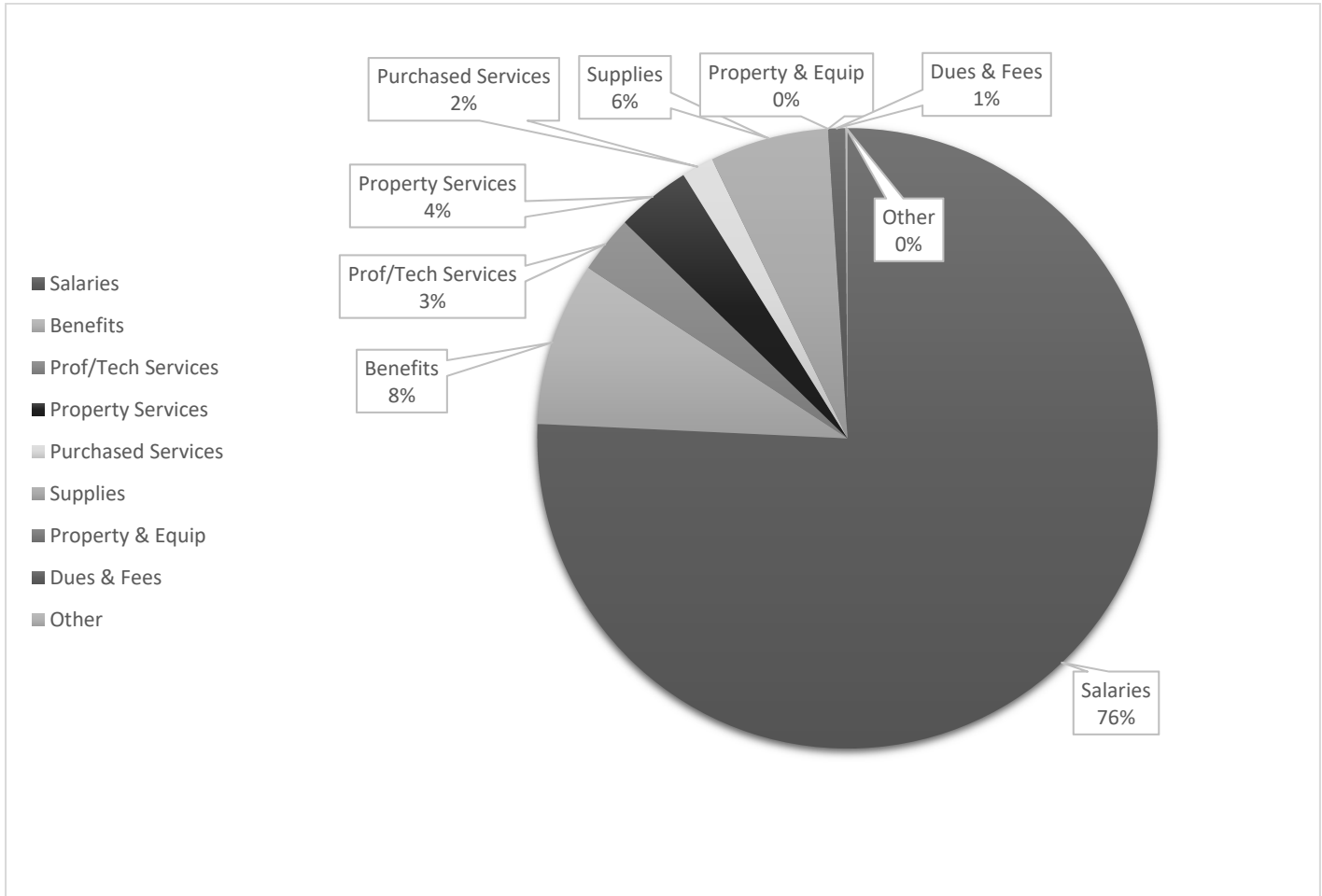
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Individual Tuition		1310	0.00
Tuition from School Districts Within State		1320	0.00
Tuition from School Districts Outside State		1330	0.00
State - Tuition for State Placement		3117	0.00
Other Non-levy Revenue			
District Levy - Distribution of Prior 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)	173,834.12	
Over-BASE Levy	1110(c)	128,915.09	
District Tax Levy		1110	302,749.21
Total Estimated Revenues to Fund Adopted Budget		0004	1,014,350.99
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

X01 GENERAL FUND EXPENDITURES

This chart shows the actual combined Elementary and High School General Fund expenditures for fiscal year 2020. The majority of the General Fund is used to finance the salaries of District employees, which is common across all Districts.



At fiscal year end the Elementary General Fund had expended \$1,276,008 of its \$1,415,556 overall budget, leaving \$139,548 remaining. The High School General Fund had expended \$896,297 of its \$989,292 overall budget, leaving \$92,995 remaining. With a healthy cash balance, in addition to the remaining budget authority, the District transferred \$137,280.82 from the Elementary and \$ 75,015 from the High School to the Interlocal Agreement Fund, as well as \$1,896 and \$617 to the Compensated Absences Fund at June 30, 2020. The remaining \$18,335 left in the budgets is reserved for encumbrances and to fund the Operating Reserves for Fiscal Year 2021 Budget. Overall, expenditures were down about 9% from the 4-year average due to the COVID-19 pandemic.

Fiscal Year 2021’s line item budget mirrors the actual expenditures in FY2020, with inflationary contingencies calculated in.



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Revenue	2019 Value	2020 Value
1111	District Levy - Real Property	423,753.66	440,434.58
1112	District Levy - Personal Property	3,994.21	2,806.54
1190	Penalties and Interest on Taxes	986.27	1,107.25
1510	Interest Earnings	0.00	3,186.57
1900	Other Revenue from Local Sources	29.70	0.00
3110	Direct State Aid	593,296.57	637,976.50
3111	Quality Educator	59,136.88	60,047.13
3112	At Risk Student	6,494.67	6,209.14
3113	Indian Education For All	4,308.48	4,655.52
3114	American Indian Achievement Gap	856.00	648.00
3115	State Spec Ed Allowable Cost Pymt to Districts	35,939.10	0.00
3115	State Special Education Allowable Cost Payment to Districts	0.00	32,124.36
3116	Data For Achievement	0.00	4,458.36
3120	State - Guaranteed Tax Base Aid	204,680.79	220,854.66
6100	Material Prior Period Revenue Adjustments	0.00	5,086.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,333,476.33	1,419,595.50

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

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	552,489.73	539,307.70
			2XX Personal Services - Employee Benefits	83,734.87	65,976.39
			3XX Purchased Professional and Technical Services	562.50	5,559.90
			4XX Purchased Property Services	0.00	1,224.50
			5XX Other Purchased Services	1,282.53	0.00
			6XX Supplies and Materials	16,087.74	20,612.12
			810 Dues and Fees	250.00	653.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	28,954.95	30,113.50
			2XX Personal Services - Employee Benefits	148.91	144.85
			3XX Purchased Professional and Technical Services	1,644.90	2,238.84
			6XX Supplies and Materials	0.00	87.87
222X Educational Media Services					
			1XX Personal Services - Salaries	36,739.96	29,313.99
			2XX Personal Services - Employee Benefits	6,316.66	4,969.61
			6XX Supplies and Materials	1,500.00	4,907.14



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

PRC	Program	Function	Object	2019 Value	2020 Value
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	43,694.58	37,600.07
		2XX	Personal Services - Employee Benefits	328.66	328.84
		3XX	Purchased Professional and Technical Services	13,123.66	22,385.18
		4XX	Purchased Property Services	274.29	394.13
		5XX	Other Purchased Services	17,978.49	17,612.22
		6XX	Supplies and Materials	6,222.77	3,230.01
		810	Dues and Fees	6,834.36	6,711.44
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	78,286.97	72,703.22
		2XX	Personal Services - Employee Benefits	10,213.99	17,780.86
		3XX	Purchased Professional and Technical Services	325.00	858.00
		5XX	Other Purchased Services	0.00	274.41
		6XX	Supplies and Materials	3,316.13	2,204.49
		810	Dues and Fees	519.24	1,175.00
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	23,581.70	21,468.83
		2XX	Personal Services - Employee Benefits	478.96	3,549.29
		3XX	Purchased Professional and Technical Services	0.00	80.00
		6XX	Supplies and Materials	0.00	4,000.00
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	55,714.11	61,808.12
		2XX	Personal Services - Employee Benefits	2,830.04	3,322.97
		3XX	Purchased Professional and Technical Services	10,899.09	7,874.58
		4XX	Purchased Property Services	49,647.21	53,781.28
		5XX	Other Purchased Services	1,626.90	1,006.49
		6XX	Supplies and Materials	19,119.90	24,529.07
		810	Dues and Fees	596.12	800.00
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition	12,709.60	0.00
280	Special Education - Local and State				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	91,942.94	86,292.31
		2XX	Personal Services - Employee Benefits	12,891.52	13,096.05
		6XX	Supplies and Materials	0.00	537.48
390	State Career & Technical Education Entitlement - Undistributed				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	41,558.58	40,847.24
		2XX	Personal Services - Employee Benefits	215.88	704.12
		6XX	Supplies and Materials	896.43	10,249.75



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2019 Value	2020 Value
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX	Personal Services - Salaries	7,203.54	5,439.81
			2XX	Personal Services - Employee Benefits	384.35	30.51
			810	Dues and Fees	0.00	340.00
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	16,676.00	14,539.30
			2XX	Personal Services - Employee Benefits	706.88	163.99
			6XX	Supplies and Materials	1,679.51	1,524.32
			810	Dues and Fees	335.00	120.00
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	24,052.31	30,067.96
			2XX	Personal Services - Employee Benefits	1,348.64	1,467.17
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	1,601.59	1,895.59
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	45,000.00	137,280.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,334,527.69</u>	<u>1,415,184.33</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					136,742.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,419,595.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,415,184.33	(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	12,871.49	(4b)	-12,871.49
					-12,871.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					128,281.68	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2019 Value	2020 Value
1111	District Levy - Real Property		290,634.34	293,823.44
1112	District Levy - Personal Property		3,008.36	2,274.10
1190	Penalties and Interest on Taxes		692.17	712.41
1510	Interest Earnings		0.00	2,824.01
3110	Direct State Aid		460,788.61	445,812.54
3111	Quality Educator		37,599.82	35,383.10
3112	At Risk Student		3,257.04	3,086.07
3113	Indian Education For All		2,197.76	2,086.20
3114	American Indian Achievement Gap		856.00	432.00
3115	State Spec Ed Allowable Cost Pymt to Districts		15,346.19	0.00
3115	State Special Education Allowable Cost Payment to Districts		0.00	12,728.52
3116	Data For Achievement		0.00	1,997.85
3120	State - Guaranteed Tax Base Aid		206,430.96	188,547.32
6100	Material Prior Period Revenue Adjustments		-4,227.41	3,175.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,016,583.84	992,882.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	313,907.40	228,755.80
			2XX Personal Services - Employee Benefits	38,702.46	20,662.13
			3XX Purchased Professional and Technical Services	641.63	2,557.10
			4XX Purchased Property Services	0.00	408.20
			5XX Other Purchased Services	626.81	51.78
			6XX Supplies and Materials	11,780.26	5,797.07
			810 Dues and Fees	0.00	51.96
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	28,955.05	30,113.50
			2XX Personal Services - Employee Benefits	148.94	144.83
			6XX Supplies and Materials	0.00	53.75
		222X	Educational Media Services		
			1XX Personal Services - Salaries	19,783.04	29,314.01
			2XX Personal Services - Employee Benefits	3,401.28	4,969.64
			6XX Supplies and Materials	500.00	1,852.65
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	55,883.69	37,599.97
			2XX Personal Services - Employee Benefits	412.90	291.18



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2019 Value	2020 Value	
			3XX Purchased Professional and Technical Services	10,609.58	15,326.62	
			4XX Purchased Property Services	432.15	297.31	
			5XX Other Purchased Services	17,859.05	16,308.67	
			6XX Supplies and Materials	1,727.91	1,428.69	
			810 Dues and Fees	6,066.35	2,794.00	
			24XX Support Services - School Administration			
			1XX Personal Services - Salaries	88,588.73	74,185.38	
			2XX Personal Services - Employee Benefits	19,946.78	40,853.75	
			3XX Purchased Professional and Technical Services	290.00	676.95	
			5XX Other Purchased Services	0.00	109.02	
			6XX Supplies and Materials	2,667.67	1,768.43	
			810 Dues and Fees	87.50	434.00	
			25XX Support Services - Business			
			1XX Personal Services - Salaries	14,149.04	21,468.87	
			2XX Personal Services - Employee Benefits	287.43	3,549.49	
			6XX Supplies and Materials	0.00	3,000.00	
			26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	33,466.22	36,609.77	
			2XX Personal Services - Employee Benefits	1,685.44	1,968.07	
			3XX Purchased Professional and Technical Services	10,593.33	7,347.75	
			4XX Purchased Property Services	24,330.52	28,088.08	
			5XX Other Purchased Services	1,290.15	675.91	
			6XX Supplies and Materials	12,806.23	18,417.75	
			810 Dues and Fees	1,825.35	1,802.97	
			4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	12,709.60	0.00	
			280 Special Education - Local and State			
			1XXX Instruction			
			1XX Personal Services - Salaries	47,900.66	54,522.33	
			2XX Personal Services - Employee Benefits	5,040.99	5,491.38	
			6XX Supplies and Materials	150.94	364.65	
			390 State Career & Technical Education Entitlement - Undistributed			
			1XXX Instruction			
			1XX Personal Services - Salaries	94,790.67	70,880.26	
			2XX Personal Services - Employee Benefits	459.67	516.74	
			6XX Supplies and Materials	7,112.59	9,541.54	
			710 School Sponsored Extracurricular Activities			
			34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	20,849.96	20,444.92	
			2XX Personal Services - Employee Benefits	798.12	116.47	
			6XX Supplies and Materials	2,955.68	1,092.12	
			810 Dues and Fees	110.00	535.00	



Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2019 Value	2020 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries		48,449.37	44,039.45
			2XX Personal Services - Employee Benefits		1,121.59	807.62
			6XX Supplies and Materials		15,208.48	18,050.72
			810 Dues and Fees		4,180.00	3,850.00
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries		15,171.09	24,481.27
			2XX Personal Services - Employee Benefits		888.12	1,227.87
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds		19,152.00	75,631.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,020,502.42	971,328.93

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					74,519.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					992,882.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					971,328.93	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	12,709.60	(4b)	-12,709.60
					-12,709.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					83,363.88	(5)

FISCAL YEAR 2021 GENERAL FUND LINE ITEM BUDGETS

08/14/20
12:08:52

CASCADE PUBLIC SCHOOLS
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 7 / 20

Page: 1 of 9
Report ID: B100

101 General Fund

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	%
						Committed
100 General						
100 General						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	527,679.00	527,679.00	527,679.00	0 %
117 Instructional Aides	0.00	0.00	11,902.00	11,902.00	11,902.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	6,500.00	6,500.00	6,500.00	0 %
250 Workers' Compensation	0.00	0.00	2,567.00	2,567.00	2,567.00	0 %
260 Health Insurance	0.00	0.00	66,973.00	66,973.00	66,973.00	0 %
270 Life and Disability Insurance	0.00	0.00	100.00	100.00	100.00	0 %
330 Purchased Prof Educational Servi	1,540.00	1,540.00	10,000.00	10,000.00	8,460.00	15 %
340 Technical Services	0.00	0.00	750.00	750.00	750.00	0 %
440 Repair & Maintenance Services	0.00	0.00	500.00	500.00	500.00	0 %
532 Postage	0.00	0.00	50.00	50.00	50.00	0 %
582 Travel Out-of-District	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
610 Supplies	6,988.50	6,988.50	30,000.00	30,000.00	23,011.50	23 %
630 Food	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
640 Books	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
681 Computer Software	0.00	0.00	10,160.00	10,160.00	10,160.00	0 %
Function Total:	8,528.50	8,528.50	681,681.00	681,681.00	673,152.50	1 %
2100 Support Services - Students						
113 Professional-Site Coordinator	0.00	0.00	31,318.00	31,318.00	31,318.00	0 %
250 Workers' Compensation	0.00	0.00	147.00	147.00	147.00	0 %
270 Life and Disability Insurance	0.00	0.00	10.00	10.00	10.00	0 %
340 Technical Services	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
610 Supplies	0.00	0.00	300.00	300.00	300.00	0 %
Function Total:	0.00	0.00	33,775.00	33,775.00	33,775.00	0 %
2220 Supporting Services - Education						
113 Professional-Site Coordinator	0.00	0.00	30,487.00	30,487.00	30,487.00	0 %
250 Workers' Compensation	0.00	0.00	143.00	143.00	143.00	0 %
260 Health Insurance	0.00	0.00	4,887.00	4,887.00	4,887.00	0 %
270 Life and Disability Insurance	0.00	0.00	10.00	10.00	10.00	0 %
610 Supplies	0.00	0.00	300.00	300.00	300.00	0 %
640 Books	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
681 Computer Software	544.23	544.23	3,000.00	3,000.00	2,455.77	18 %
Function Total:	544.23	544.23	40,827.00	40,827.00	40,282.77	1 %
2300 General Administration						
111 Administrative-Certified	3,200.34	3,200.34	38,164.00	38,164.00	34,963.66	8 %
250 Workers' Compensation	15.04	15.04	179.00	179.00	163.96	8 %
270 Life and Disability Insurance	0.51	0.51	10.00	10.00	9.49	5 %
330 Purchased Prof Educational Servi	2,044.00	2,044.00	22,000.00	22,000.00	19,956.00	9 %
340 Technical Services	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
350 Contract Payments-Technical Serv	2,261.19	2,261.19	7,500.00	7,500.00	5,238.81	30 %
452 Rental of Equip. & Vehicles	0.00	0.00	500.00	500.00	500.00	0 %
520 Insurance/Liability	13,482.50	13,482.50	13,483.00	13,483.00	0.50	99 %
531 Telephone	0.00	0.00	2,100.00	2,100.00	2,100.00	0 %
532 Postage	100.81	100.81	1,500.00	1,500.00	1,399.19	6 %
540 Advertising	0.00	0.00	250.00	250.00	250.00	0 %
550 Printing, Binding & Duplication	0.00	0.00	750.00	750.00	750.00	0 %
582 Travel Out-of-District	0.00	0.00	3,100.00	3,100.00	3,100.00	0 %

CASCADE PUBLIC SCHOOLS
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 7 / 20

101 General Fund

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 General						
100 General						
2300 General Administration						
610 Supplies	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
624 Gasoline, Oil, Repairs	0.00	0.00	200.00	200.00	200.00	0 %
630 Food	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
640 Books	0.00	0.00	200.00	200.00	200.00	0 %
681 Computer Software	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
810 Dues & Fees	1,512.50	1,512.50	0.00	0.00	-1,512.50	***
Function Total:	22,616.89	22,616.89	98,436.00	98,436.00	75,819.11	22
2400 School Administration						
111 Administrative-Certified	4,832.40	4,832.40	57,479.00	57,479.00	52,646.60	8 %
115 Office/Clerical/Technology	772.88	772.88	20,469.00	20,469.00	19,696.12	3 %
250 Workers' Compensation	26.35	26.35	366.00	366.00	339.65	7 %
260 Health Insurance	1,697.45	1,697.45	21,568.00	21,568.00	19,870.55	7 %
270 Life and Disability Insurance	1.49	1.49	80.00	80.00	78.51	1 %
330 Purchased Prof Educational Servi	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
582 Travel Out-of-District	0.00	0.00	400.00	400.00	400.00	0 %
630 Food	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
640 Books	0.00	0.00	200.00	200.00	200.00	0 %
810 Dues & Fees	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
Function Total:	7,330.57	7,330.57	105,562.00	105,562.00	98,231.43	6 %
2500 Business Services						
115 Office/Clerical/Technology	1,753.34	1,753.34	20,800.00	20,800.00	19,046.66	8 %
120 Temporary Salaries	364.80	364.80	0.00	0.00	-364.80	***
250 Workers' Compensation	9.96	9.96	98.00	98.00	88.04	10 %
260 Health Insurance	296.00	296.00	3,552.00	3,552.00	3,256.00	8 %
270 Life and Disability Insurance	0.51	0.51	20.00	20.00	19.49	2 %
330 Purchased Prof Educational Servi	50.00	50.00	750.00	750.00	700.00	6 %
681 Computer Software	2,528.37	2,528.37	4,000.00	4,000.00	1,471.63	63 %
Function Total:	5,002.98	5,002.98	29,220.00	29,220.00	24,217.02	17 %
2600 Operations & Maintenance of Plant						
114 Custodial/Maintenance	3,236.56	3,236.56	58,203.00	58,203.00	54,966.44	5 %
119 Supervisory	779.50	779.50	11,223.00	11,223.00	10,443.50	6 %
120 Temporary Salaries	881.28	881.28	11,000.00	11,000.00	10,118.72	8 %
250 Workers' Compensation	280.88	280.88	4,633.00	4,633.00	4,352.12	6 %
270 Life and Disability Insurance	1.72	1.72	50.00	50.00	48.28	3 %
330 Purchased Prof Educational Servi	0.00	0.00	500.00	500.00	500.00	0 %
340 Technical Services	684.29	684.29	7,500.00	7,500.00	6,815.71	9 %
350 Contract Payments-Technical Serv	189.83	189.83	3,000.00	3,000.00	2,810.17	6 %
411 Gas - Heat	0.00	0.00	20,000.00	20,000.00	20,000.00	0 %
412 Electricity	1,451.61	1,451.61	27,000.00	27,000.00	25,548.39	5 %
421 Water/Sewer	0.00	0.00	6,000.00	6,000.00	6,000.00	0 %
431 Disposal Services	415.50	415.50	5,900.00	5,900.00	5,484.50	7 %
440 Repair & Maintenance Services	646.50	646.50	10,000.00	10,000.00	9,353.50	6 %
452 Rental of Equip. & Vehicles	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
531 Telephone	36.53	36.53	8,000.00	8,000.00	7,963.47	0 %
582 Travel Out-of-District	0.00	0.00	300.00	300.00	300.00	0 %
610 Supplies	1,157.54	1,157.54	26,000.00	26,000.00	24,842.46	4 %

CASCADE PUBLIC SCHOOLS
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 7 / 20

101 General Fund

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 General						
100 General						
2600 Operations & Maintenance of Plant						
660 Minor Equipment - New	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
Function Total:	9,761.74	9,761.74	201,309.00	201,309.00	191,547.26	4 %
Program Total:	53,784.91	53,784.91	1,190,810.00	1,190,810.00	1,137,025.09	4 %
Program Group Total:	53,784.91	53,784.91	1,190,810.00	1,190,810.00	1,137,025.09	4 %
200 Special Programs						
280 Special Education - Instruction						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	60,974.00	60,974.00	60,974.00	0 %
117 Instructional Aides	0.00	0.00	20,691.00	20,691.00	20,691.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	300.00	300.00	300.00	0 %
250 Workers' Compensation	0.00	0.00	385.00	385.00	385.00	0 %
260 Health Insurance	0.00	0.00	12,882.00	12,882.00	12,882.00	0 %
270 Life and Disability Insurance	0.00	0.00	80.00	80.00	80.00	0 %
610 Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
Function Total:	0.00	0.00	96,312.00	96,312.00	96,312.00	0 %
Program Total:	0.00	0.00	96,312.00	96,312.00	96,312.00	0 %
Program Group Total:	0.00	0.00	96,312.00	96,312.00	96,312.00	0 %
300 Vocational Programs						
300 Vocational Programs						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	29,255.00	29,255.00	29,255.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	1,200.00	1,200.00	1,200.00	0 %
250 Workers' Compensation	0.00	0.00	142.00	142.00	142.00	0 %
270 Life and Disability Insurance	0.00	0.00	15.00	15.00	15.00	0 %
610 Supplies	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
640 Books	0.00	0.00	500.00	500.00	500.00	0 %
682 Major Media Software	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
Function Total:	0.00	0.00	42,112.00	42,112.00	42,112.00	0 %
Program Total:	0.00	0.00	42,112.00	42,112.00	42,112.00	0 %
Program Group Total:	0.00	0.00	42,112.00	42,112.00	42,112.00	0 %
700 Extracurricular Programs						
710 School Sponsored Extracurricular						
3400 School Sponsored Extracurriculars						
118 Bus Drivers	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
150 Extracurricular Stipends	0.00	0.00	5,100.00	5,100.00	5,100.00	0 %
250 Workers' Compensation	0.00	0.00	110.00	110.00	110.00	0 %
Function Total:	0.00	0.00	6,710.00	6,710.00	6,710.00	0 %
Program Total:	0.00	0.00	6,710.00	6,710.00	6,710.00	0 %
720 School Sponsored Athletics						
3500 School Sponsored Athletics						
118 Bus Drivers	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
150 Extracurricular Stipends	0.00	0.00	16,000.00	16,000.00	16,000.00	0 %
250 Workers' Compensation	0.00	0.00	219.00	219.00	219.00	0 %
610 Supplies	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
624 Gasoline, Oil, Repairs	0.00	0.00	2,200.00	2,200.00	2,200.00	0 %
Function Total:	0.00	0.00	23,419.00	23,419.00	23,419.00	0 %
Program Total:	0.00	0.00	23,419.00	23,419.00	23,419.00	0 %

CASCADE PUBLIC SCHOOLS
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 7 / 20

101 General Fund

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
Program Group Total:	0.00	0.00	30,129.00	30,129.00	30,129.00	0 %
900						
910 Food Services						
3100 Food Services						
116 Cooks	57.75	57.75	0.00	0.00	-57.75	*** %
119 Supervisory	272.00	272.00	8,352.00	8,352.00	8,080.00	3 %
120 Temporary Salaries	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
250 Workers' Compensation	19.01	19.01	2,127.00	2,127.00	2,107.99	0 %
270 Life and Disability Insurance	0.23	0.23	20.00	20.00	19.77	1 %
610 Supplies	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
630 Food	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
Function Total:	348.99	348.99	25,499.00	25,499.00	25,150.01	1 %
Program Total:	348.99	348.99	25,499.00	25,499.00	25,150.01	1 %
Program Group Total:	348.99	348.99	25,499.00	25,499.00	25,150.01	1 %
158 Cascade School						
900						
910 Food Services						
3100 Food Services						
116 Cooks	0.00	0.00	26,578.00	26,578.00	26,578.00	0 %
Function Total:	0.00	0.00	26,578.00	26,578.00	26,578.00	0 %
Program Total:	0.00	0.00	26,578.00	26,578.00	26,578.00	0 %
Program Group Total:	0.00	0.00	26,578.00	26,578.00	26,578.00	0 %
Org Total:			26,578.00	26,578.00	26,578.00	%
661 Cascade 7-8						
100 General						
100 General						
1000 Instructional Services						
810 Dues & Fees	0.00	0.00	750.00	750.00	750.00	0 %
Function Total:	0.00	0.00	750.00	750.00	750.00	0 %
2300 General Administration						
810 Dues & Fees	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
Function Total:	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
2400 School Administration						
810 Dues & Fees	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
Function Total:	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
2600 Operations & Maintenance of Plant						
725 Major Construction Services	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
810 Dues & Fees	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
Function Total:	0.00	0.00	11,000.00	11,000.00	11,000.00	0 %
4200 Land Improvement Services						
715 Improvements	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
Function Total:	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
Program Total:	0.00	0.00	33,250.00	33,250.00	33,250.00	0 %
Program Group Total:	0.00	0.00	33,250.00	33,250.00	33,250.00	0 %

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CASCADE PUBLIC SCHOOLS
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 7 / 20

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101 General Fund

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
661 Cascade 7-8						
700 Extracurricular Programs						
710 School Sponsored Extracurricular						
3400 School Sponsored Extracurriculars						
810 Dues & Fees	0.00	0.00	500.00	500.00	500.00	0 %
Function Total:	0.00	0.00	500.00	500.00	500.00	0 %
Program Total:	0.00	0.00	500.00	500.00	500.00	0 %
720 School Sponsored Athletics						
3500 School Sponsored Athletics						
810 Dues & Fees	0.00	0.00	500.00	500.00	500.00	0 %
Function Total:	0.00	0.00	500.00	500.00	500.00	0 %
Program Total:	0.00	0.00	500.00	500.00	500.00	0 %
Program Group Total:	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
Org Total:			34,250.00	34,250.00	34,250.00	%
Fund Total:	54,133.90	54,133.90	1,445,690.00	1,445,690.00	1,391,556.10	3 %

CASCADE PUBLIC SCHOOLS
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 7 / 20

201 General Fund

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 General						
100 General						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	168,185.00	168,185.00	168,185.00	0 %
117 Instructional Aides	0.00	0.00	7,934.00	7,934.00	7,934.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	5,900.00	5,900.00	5,900.00	0 %
250 Workers' Compensation	0.00	0.00	855.00	855.00	855.00	0 %
260 Health Insurance	0.00	0.00	23,645.00	23,645.00	23,645.00	0 %
270 Life and Disability Insurance	0.00	0.00	250.00	250.00	250.00	0 %
330 Purchased Prof Educational Servi	1,540.00	1,540.00	10,000.00	10,000.00	8,460.00	15 %
340 Technical Services	0.00	0.00	500.00	500.00	500.00	0 %
440 Repair & Maintenance Services	0.00	0.00	500.00	500.00	500.00	0 %
532-512 Postage	0.00	0.00	100.00	100.00	100.00	0 %
BAND/CHOIR						
550 Printing, Binding & Duplication	0.00	0.00	200.00	200.00	200.00	0 %
582 Travel Out-of-District	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
610 Supplies	3,048.67	3,048.67	10,000.00	10,000.00	6,951.33	30 %
630 Food	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
640 Books	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
681 Computer Software	0.00	0.00	15,901.00	15,901.00	15,901.00	0 %
810 Dues & Fees	0.00	0.00	200.00	200.00	200.00	0 %
Function Total:	4,588.67	4,588.67	256,670.00	256,670.00	252,081.33	1 %
2100 Support Services - Students						
113 Professional-Site Coordinator	0.00	0.00	31,318.00	31,318.00	31,318.00	0 %
250 Workers' Compensation	0.00	0.00	147.00	147.00	147.00	0 %
270 Life and Disability Insurance	0.00	0.00	15.00	15.00	15.00	0 %
610 Supplies	0.00	0.00	200.00	200.00	200.00	0 %
Function Total:	0.00	0.00	31,680.00	31,680.00	31,680.00	0 %
2220 Supporting Services - Education						
113 Professional-Site Coordinator	0.00	0.00	30,487.00	30,487.00	30,487.00	0 %
250 Workers' Compensation	0.00	0.00	143.00	143.00	143.00	0 %
260 Health Insurance	0.00	0.00	4,887.00	4,887.00	4,887.00	0 %
270 Life and Disability Insurance	0.00	0.00	20.00	20.00	20.00	0 %
610 Supplies	0.00	0.00	250.00	250.00	250.00	0 %
640 Books	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
681 Computer Software	362.82	362.82	2,000.00	2,000.00	1,637.18	18 %
682 Major Media Software	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
Function Total:	362.82	362.82	41,787.00	41,787.00	41,424.18	0 %
2300 General Administration						
111 Administrative-Certified	3,200.34	3,200.34	38,164.00	38,164.00	34,963.66	8 %
250 Workers' Compensation	15.04	15.04	178.00	178.00	162.96	8 %
270 Life and Disability Insurance	0.50	0.50	15.00	15.00	14.50	3 %
330 Purchased Prof Educational Servi	1,771.00	1,771.00	15,000.00	15,000.00	13,229.00	11 %
340 Technical Services	0.00	0.00	500.00	500.00	500.00	0 %
350 Contract Payments-Technical Serv	2,261.19	2,261.19	7,500.00	7,500.00	5,238.81	30 %
452 Rental of Equip. & Vehicles	0.00	0.00	600.00	600.00	600.00	0 %
520 Insurance/Liability	13,482.50	13,482.50	13,483.00	13,483.00	0.50	99 %
531 Telephone	0.00	0.00	2,100.00	2,100.00	2,100.00	0 %
532 Postage	133.63	133.63	2,000.00	2,000.00	1,866.37	6 %

CASCADE PUBLIC SCHOOLS
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 7 / 20

201 General Fund

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 General						
100 General						
2300 General Administration						
540 Advertising	0.00	0.00	500.00	500.00	500.00	0 %
550 Printing, Binding & Duplication	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
582 Travel Out-of-District	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
610 Supplies	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
624 Gasoline, Oil, Repairs	0.00	0.00	100.00	100.00	100.00	0 %
630 Food	0.00	0.00	500.00	500.00	500.00	0 %
640 Books	0.00	0.00	300.00	300.00	300.00	0 %
681 Computer Software	0.00	0.00	500.00	500.00	500.00	0 %
810 Dues & Fees	1,512.50	1,512.50	5,000.00	5,000.00	3,487.50	30 %
Function Total:	22,376.70	22,376.70	92,940.00	92,940.00	70,563.30	24 %
2400 School Administration						
111 Administrative-Certified	4,370.94	4,370.94	52,001.00	52,001.00	47,630.06	8 %
115 Office/Clerical/Technology	772.88	772.88	20,469.00	20,469.00	19,696.12	3 %
121 Office/Administrative	0.00	0.00	350.00	350.00	350.00	0 %
250 Workers' Compensation	24.19	24.19	342.00	342.00	317.81	7 %
260 Health Insurance	1,497.75	1,497.75	16,775.00	16,775.00	15,277.25	8 %
270 Life and Disability Insurance	1.39	1.39	30.00	30.00	28.61	4 %
330 Purchased Prof Educational Servi	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
582 Travel Out-of-District	0.00	0.00	600.00	600.00	600.00	0 %
610 Supplies	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
630 Food	0.00	0.00	500.00	500.00	500.00	0 %
640 Books	22.46	22.46	300.00	300.00	277.54	7 %
810 Dues & Fees	0.00	0.00	600.00	600.00	600.00	0 %
Function Total:	6,689.61	6,689.61	95,467.00	95,467.00	88,777.39	7 %
2500 Business Services						
115 Office/Clerical/Technology	1,753.34	1,753.34	20,800.00	20,800.00	19,046.66	8 %
120 Temporary Salaries	364.80	364.80	150.00	150.00	-214.80	243 %
250 Workers' Compensation	9.95	9.95	98.00	98.00	88.05	10 %
260 Health Insurance	296.00	296.00	3,552.00	3,552.00	3,256.00	8 %
270 Life and Disability Insurance	0.50	0.50	10.00	10.00	9.50	5 %
681 Computer Software	2,528.38	2,528.38	4,000.00	4,000.00	1,471.62	63 %
Function Total:	4,952.97	4,952.97	28,610.00	28,610.00	23,657.03	17 %
2580 Administrative Technology Services						
115 Office/Clerical/Technology	29.10	29.10	0.00	0.00	-29.10	*** %
250 Workers' Compensation	1.68	1.68	0.00	0.00	-1.68	*** %
270 Life and Disability Insurance	0.01	0.01	0.00	0.00	-0.01	*** %
Function Total:	30.79	30.79	0.00	0.00	-30.79	*** %
2600 Operations & Maintenance of Plant						
114 Custodial/Maintenance	2,046.91	2,046.91	39,620.00	39,620.00	37,573.09	5 %
119 Supervisory	438.60	438.60	6,734.00	6,734.00	6,295.40	6 %
120 Temporary Salaries	414.72	414.72	5,000.00	5,000.00	4,585.28	8 %
250 Workers' Compensation	167.06	167.06	2,958.00	2,958.00	2,790.94	5 %
270 Life and Disability Insurance	1.04	1.04	20.00	20.00	18.96	5 %
330 Purchased Prof Educational Servi	0.00	0.00	500.00	500.00	500.00	0 %
340 Technical Services	684.30	684.30	7,500.00	7,500.00	6,815.70	9 %
350 Contract Payments-Technical Serv	189.84	189.84	3,000.00	3,000.00	2,810.16	6 %

201 General Fund

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 General						
100 General						
2600 Operations & Maintenance of Plant						
411 Gas - Heat	0.00	0.00	6,000.00	6,000.00	6,000.00	0 %
412 Electricity	1,064.52	1,064.52	20,000.00	20,000.00	18,935.48	5 %
421 Water/Sewer	0.00	0.00	6,000.00	6,000.00	6,000.00	0 %
431 Disposal Services	415.50	415.50	5,900.00	5,900.00	5,484.50	7 %
440 Repair & Maintenance Services	646.50	646.50	6,000.00	6,000.00	5,353.50	10 %
452 Rental of Equip. & Vehicles	0.00	0.00	1,200.00	1,200.00	1,200.00	0 %
531 Telephone	24.72	24.72	5,500.00	5,500.00	5,475.28	0 %
582 Travel Out-of-District	0.00	0.00	300.00	300.00	300.00	0 %
610 Supplies	1,112.17	1,112.17	25,000.00	25,000.00	23,887.83	4 %
624 Gasoline, Oil, Repairs	0.00	0.00	300.00	300.00	300.00	0 %
660 Minor Equipment - New	0.00	0.00	17,085.00	17,085.00	17,085.00	0 %
810 Dues & Fees	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
Function Total:	7,205.88	7,205.88	160,617.00	160,617.00	153,411.12	4 %
4200 Land Improvement Services						
715 Improvements	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
Function Total:	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
Program Total:	46,207.44	46,207.44	717,771.00	717,771.00	671,563.56	6 %
Program Group Total:	46,207.44	46,207.44	717,771.00	717,771.00	671,563.56	6 %
200 Special Programs						
280 Special Education - Instruction						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	35,066.00	35,066.00	35,066.00	0 %
117 Instructional Aides	0.00	0.00	21,717.00	21,717.00	21,717.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	300.00	300.00	300.00	0 %
250 Workers' Compensation	0.00	0.00	268.00	268.00	268.00	0 %
260 Health Insurance	0.00	0.00	5,340.00	5,340.00	5,340.00	0 %
270 Life and Disability Insurance	0.00	0.00	40.00	40.00	40.00	0 %
610 Supplies	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
Function Total:	0.00	0.00	64,231.00	64,231.00	64,231.00	0 %
Program Total:	0.00	0.00	64,231.00	64,231.00	64,231.00	0 %
Program Group Total:	0.00	0.00	64,231.00	64,231.00	64,231.00	0 %
300 Vocational Programs						
300 Vocational Programs						
1000 Instructional Services						
112 Professional-Educational	0.00	0.00	59,613.00	59,613.00	59,613.00	0 %
122 Professional/Education/Sub Teach	0.00	0.00	1,800.00	1,800.00	1,800.00	0 %
250 Workers' Compensation	0.00	0.00	289.00	289.00	289.00	0 %
270 Life and Disability Insurance	0.00	0.00	100.00	100.00	100.00	0 %
610 Supplies	0.00	0.00	6,000.00	6,000.00	6,000.00	0 %
640-509 Books	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
FAMILY & CONSUMER SCIENCE						
682 Major Media Software	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
Function Total:	0.00	0.00	75,802.00	75,802.00	75,802.00	0 %
Program Total:	0.00	0.00	75,802.00	75,802.00	75,802.00	0 %
Program Group Total:	0.00	0.00	75,802.00	75,802.00	75,802.00	0 %

CASCADE PUBLIC SCHOOLS
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 7 / 20

201 General Fund

Program-Function-Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
700 Extracurricular Programs						
710 School Sponsored Extracurricular						
3400 School Sponsored Extracurriculars						
118 Bus Drivers	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
150 Extracurricular Stipends	0.00	0.00	22,000.00	22,000.00	22,000.00	0 %
250 Workers' Compensation	0.00	0.00	276.00	276.00	276.00	0 %
624 Gasoline, Oil, Repairs	0.00	0.00	3,500.00	3,500.00	3,500.00	0 %
810 Dues & Fees	0.00	0.00	600.00	600.00	600.00	0 %
Function Total:	0.00	0.00	29,376.00	29,376.00	29,376.00	0 %
Program Total:	0.00	0.00	29,376.00	29,376.00	29,376.00	0 %
720 School Sponsored Athletics						
3500 School Sponsored Athletics						
118 Bus Drivers	0.00	0.00	5,500.00	5,500.00	5,500.00	0 %
150 Extracurricular Stipends	0.00	0.00	46,000.00	46,000.00	46,000.00	0 %
250 Workers' Compensation	0.00	0.00	533.00	533.00	533.00	0 %
610 Supplies	2,250.11	2,250.11	23,000.00	23,000.00	20,749.89	9 %
624 Gasoline, Oil, Repairs	0.00	0.00	4,200.00	4,200.00	4,200.00	0 %
681 Computer Software	769.29	769.29	0.00	0.00	-769.29	*** %
810 Dues & Fees	3,865.00	3,865.00	5,000.00	5,000.00	1,135.00	77 %
Function Total:	6,884.40	6,884.40	84,233.00	84,233.00	77,348.60	8 %
Program Total:	6,884.40	6,884.40	84,233.00	84,233.00	77,348.60	8 %
Program Group Total:	6,884.40	6,884.40	113,609.00	113,609.00	106,724.60	6 %
900						
910 Food Services						
3100 Food Services						
116 Cooks	46.20	46.20	21,263.00	21,263.00	21,216.80	0 %
119 Supervisory	272.00	272.00	8,352.00	8,352.00	8,080.00	3 %
120 Temporary Salaries	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
250 Workers' Compensation	18.32	18.32	1,792.00	1,792.00	1,773.68	1 %
270 Life and Disability Insurance	0.21	0.21	30.00	30.00	29.79	0 %
630 Food	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
Function Total:	336.73	336.73	42,937.00	42,937.00	42,600.27	0 %
Program Total:	336.73	336.73	42,937.00	42,937.00	42,600.27	0 %
Program Group Total:	336.73	336.73	42,937.00	42,937.00	42,600.27	0 %
Fund Total:	53,428.57	53,428.57	1,014,350.00	1,014,350.00	960,921.43	5 %
Grand Total:	107,562.47	107,562.47	2,460,040.00	2,460,040.00	2,352,477.53	4 %

X10 TRANSPORTATION FUND

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

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

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

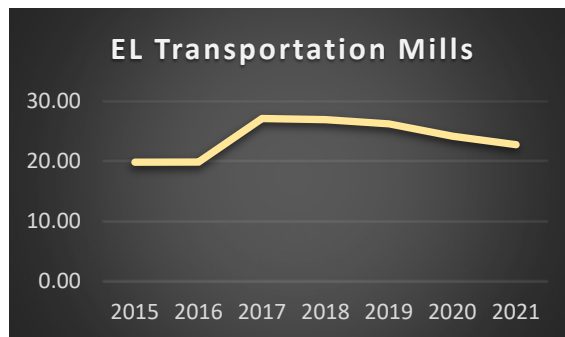
Costs of field trips, travel costs related to extracurricular activities and athletics, and staff travel costs are NOT ALLOWABLE costs of the fund.

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

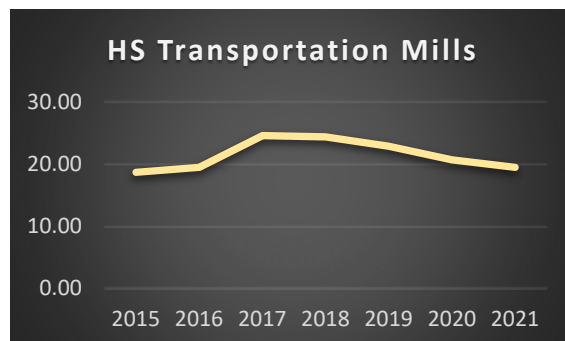
Voting Requirements: The transportation fund tax levy is permissive. Consequently, it is not subject to voter approval.

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

Year	110 Mills
2015	19.78
2016	19.81
2017	27.08
2018	26.89
2019	26.20
2020	24.13
2021	22.73

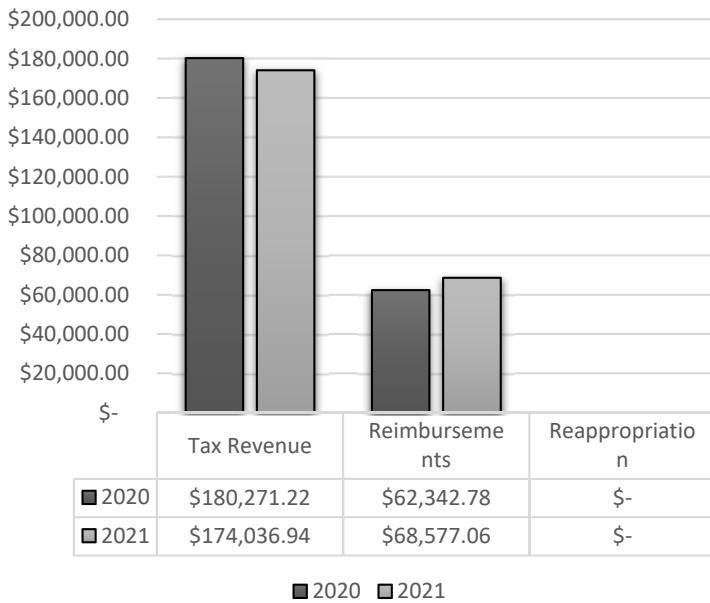


Year	210 Mills
2015	18.67
2016	19.48
2017	24.60
2018	24.39
2019	22.90
2020	20.70
2021	19.48



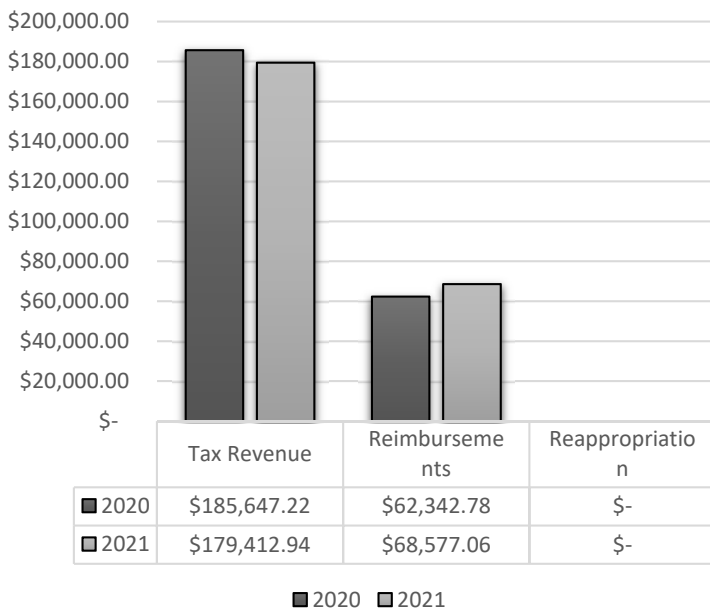
X10 TRANSPORTATION REVENUES

Elementary



EL Taxpayer Impact	\$100K home - (\$1.10) \$200K home - (\$2.20)
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High School



HS Taxpayer Impact	\$100K home - (\$0.91) \$200K home - (\$1.83)
--------------------	--

ANALYSIS

In FY2020, the Finance Committee decided to reduce the amount of each Transportation Budget. The Elementary budget was reduced by 1 mill and the High School budget was reduced by 2 mills. For FY2021, the budget will remain the same.

School Year 2021 will not see any changes to the bus routes from 2020.

With the COVID-19 pandemic, legislature gave school district's the permission to use Transportation funds for specific COVID-19 related expenditures. One significant allowance is the ability to use these fund to provide internet services to students and teachers during distance learning. The District did not use any Transportation funds for pandemic support in FY20, but still has the ability to if the need arises in FY21.

Although the budget is remaining the same from prior year, the overall tax obligation is reduced, due to the increase in the Districts' taxable values.





Budget Report

FY 2021

07 Cascade

Submit ID:

0101 Cascade Elem

10 Transportation Fund

Adopted Budget	0001	242,614.00
Budget Uses		
Expenditure Budget	0002	242,614.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	62,342.78
Contingency	0006	6,234.28
Over-Schedule	0011	174,036.94
Fund Balance for Budget	TFS48	30,047.32
Operating Reserve	0961	30,047.32
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
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
CARES - Governor's Coronavirus Relief Fund Transportation	7710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	34,288.53
State - On-Schedule Transportation Reimbursement	3210	34,288.53
District Tax Levy	1110	174,036.94
District Mills	999	22.73
Total Estimated Revenues to Fund Adopted Budget	0004	242,614.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

07 Cascade

Submit ID:

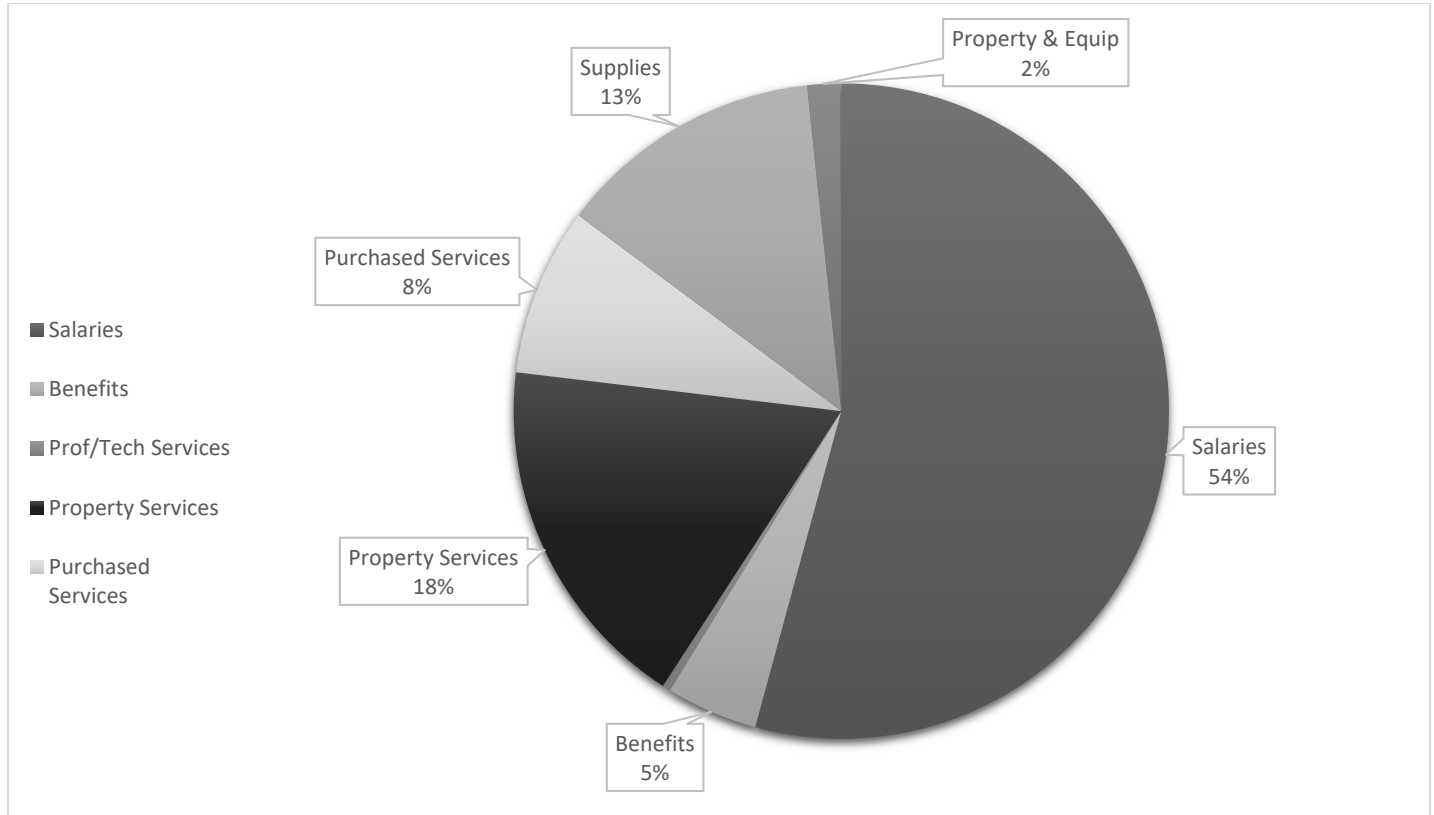
0102 Cascade H S

10 Transportation Fund

Adopted Budget	0001	247,990.00
Budget Uses		
Expenditure Budget	0002	247,990.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	62,342.78
Contingency	0006	6,234.28
Over-Schedule	0011	179,412.94
Fund Balance for Budget	TFS48	30,755.13
Operating Reserve	0961	30,755.13
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
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
CARES - Governor's Coronavirus Relief Fund Transportation	7710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	34,288.53
State - On-Schedule Transportation Reimbursement	3210	34,288.53
District Tax Levy	1110	179,412.94
District Mills	999	19.48
Total Estimated Revenues to Fund Adopted Budget	0004	247,990.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

X10 TRANSPORTATION EXPENDITURES

This chart shows the actual combined Elementary and High School Transportation Fund expenditures for fiscal year 2020. The majority of the Transportation Fund is used to finance the salaries of District employees affiliated with the Transportation program.



At fiscal year end, the Elementary Transportation Fund had expended \$177,150 of its \$242,614 overall budget, leaving \$65,464 remaining. The High School Transportation Fund had expended \$177,580 of its \$247,990 overall budget, leaving \$70,410 remaining. The District transferred \$39,000 from the Elementary and \$50,000 from the High School funds to the Interlocal Agreement Fund. The remaining funds will be used to fund the Operating Reserves for the Fiscal Year 2021 Budget. Elementary reserves will have 12.38% and High School will have 12.40% of the 20% maximum.

Fiscal Year 2021's line item budget mirrors the actual expenditures in FY2020, with inflationary contingencies calculated in.



Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0101 Cascade Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2019 Value	2020 Value
1111	District Levy - Real Property	178,025.74	177,143.44
1112	District Levy - Personal Property	1,651.11	1,136.73
1190	Penalties and Interest on Taxes	404.04	453.76
1510	Interest Earnings	0.00	821.38
1900	Other Revenue from Local Sources	135.25	0.00
2220	County On-Schedule Trans Reimb	32,461.84	0.00
2220	County On-Schedule Transportation Reimbursement	0.00	26,096.70
3210	State - On-Schedule Transportation Reimbursement	0.00	27,765.56
3210	State On-Schedule Trans Reimb	28,171.64	0.00
6100	Material Prior Period Revenue Adjustments	0.00	3,017.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		240,849.62	236,434.57

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

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	12,447.83	9,399.96
			2XX Personal Services - Employee Benefits	47.65	42.23
			3XX Purchased Professional and Technical Services	652.50	400.00
			5XX Other Purchased Services	12,280.00	13,247.56
			6XX Supplies and Materials	84.00	0.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	12,902.87	11,654.73
			2XX Personal Services - Employee Benefits	10,722.75	5,229.25
25XX Support Services - Business					
			1XX Personal Services - Salaries	4,716.36	5,367.22
			2XX Personal Services - Employee Benefits	95.84	887.37
			6XX Supplies and Materials	2,500.00	3,000.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	3,839.38	6,852.89
			2XX Personal Services - Employee Benefits	192.02	360.52
27XX Student Transportation Services					
			1XX Personal Services - Salaries	65,870.40	61,794.61
			2XX Personal Services - Employee Benefits	5,803.75	4,329.72
			3XX Purchased Professional and Technical Services	3,000.00	408.84
			4XX Purchased Property Services	38,629.60	29,834.96
			5XX Other Purchased Services	3,214.43	987.94
			6XX Supplies and Materials	30,260.11	20,487.55



Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0101 Cascade Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2019 Value	2020 Value	
			7XX Property and Equipment Acquisition	0.00	2,850.00	
			810 Dues and Fees	7.64	15.00	
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	300.00	0.00	
			2XX Personal Services - Employee Benefits	19.39	0.00	
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	23,500.00	39,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>231,086.52</u>	<u>216,150.35</u>	

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					9,763.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					236,434.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					216,150.35	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					30,047.32	(5)



Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0102 Cascade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10	
PRC	Revenue		2019 Value	2020 Value
1111	District Levy - Real Property		187,382.68	182,510.21
1112	District Levy - Personal Property		1,889.80	1,422.51
1190	Penalties and Interest on Taxes		426.33	449.30
1510	Interest Earnings		0.00	1,434.37
2220	County On-Schedule Trans Reimb		31,770.70	0.00
2220	County On-Schedule Transportation Reimbursement		0.00	26,078.12
3210	State - On-Schedule Transportation Reimbursement		0.00	27,759.07
3210	State On-Schedule Trans Reimb		27,612.96	0.00
6100	Material Prior Period Revenue Adjustments		0.00	1,294.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			249,082.47	240,947.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10		
PRC	Program	Function	Object	2019 Value	2020 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	12,446.74	9,399.96	
			2XX Personal Services - Employee Benefits	47.64	42.23	
			3XX Purchased Professional and Technical Services	325.00	400.00	
			5XX Other Purchased Services	12,318.96	13,247.52	
			6XX Supplies and Materials	49.25	0.00	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	13,094.42	11,854.71	
			2XX Personal Services - Employee Benefits	6,310.36	3,697.34	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	4,716.36	5,367.22	
			2XX Personal Services - Employee Benefits	95.84	887.37	
			6XX Supplies and Materials	2,500.00	2,500.00	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	3,839.12	6,852.60	
			2XX Personal Services - Employee Benefits	192.02	360.50	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	65,769.95	61,794.38	
			2XX Personal Services - Employee Benefits	5,786.26	4,329.67	
			3XX Purchased Professional and Technical Services	3,431.72	192.83	
			4XX Purchased Property Services	43,980.50	32,386.20	
			5XX Other Purchased Services	2,507.18	1,127.56	
			6XX Supplies and Materials	31,543.94	20,124.20	
			7XX Property and Equipment Acquisition	0.00	2,850.00	



Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0102 Cascade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2019 Value	2020 Value
			810 Dues and Fees		112.83	165.00
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds		56,000.00	50,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>265,068.09</u>	<u>227,579.29</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					17,386.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					240,947.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					227,579.29	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					30,755.13	(5)

X11 BUS DEPRECIATION FUND

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

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

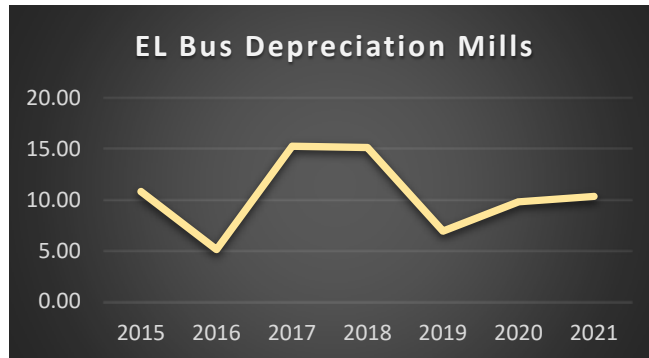
Purpose: A district that owns buses, including Type E buses, used for transportation of students to and from school may establish a Bus Depreciation Reserve Fund. This fund is to be used for the conversion, remodeling, or rebuilding of a bus or for the replacement of a bus or communication systems and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

The Bus Depreciation Reserve fund allows the trustees to include an amount each year that does not exceed 20% of the original cost of a bus, including at Type E vehicle, or communication systems and safety devices installed on the bus. The amount budgeted may not, over time, exceed 150% of the original cost of a bus or communication systems and safety devices in-stalled on the bus.

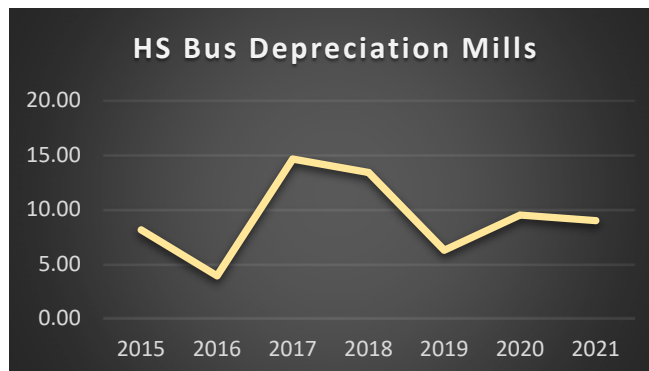
Any expenditure of Bus Depreciation Reserve Fund money must be within the limitations of the district's final Bus Depreciation Reserve Fund budget.

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

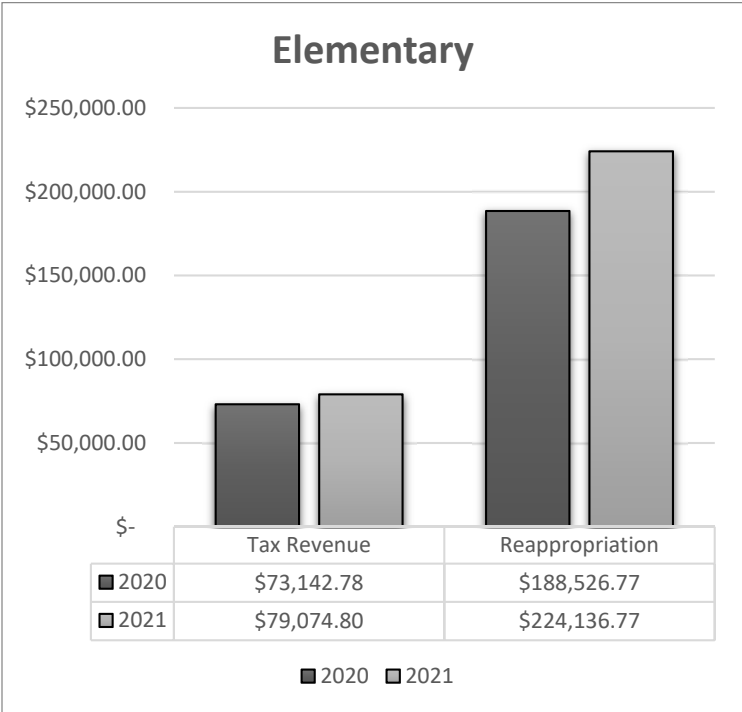
Year	111 Mills
2015	10.80
2016	5.11
2017	15.25
2018	15.12
2019	6.92
2020	9.79
2021	10.33



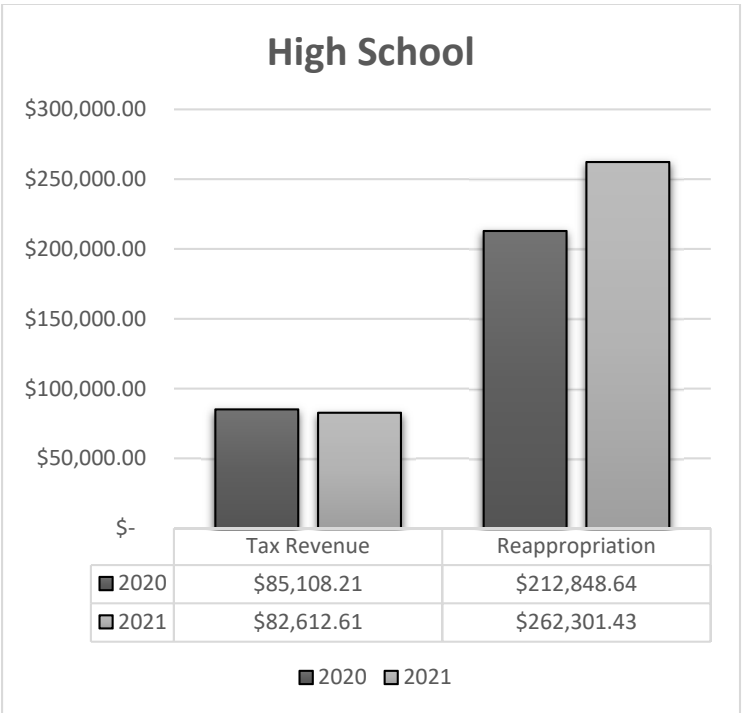
Year	211 Mills
2015	8.12
2016	3.90
2017	14.64
2018	13.40
2019	6.26
2020	9.49
2021	8.97



X11 BUS DEPRECIATION REVENUES



EL Taxpayer Impact	\$100K home - \$1.05 \$200K home - \$2.09
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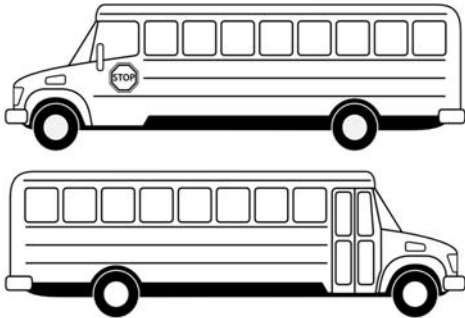
HS Taxpayer Impact	\$100K home - (\$0.37) \$200K home - (\$0.73)
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ANALYSIS

All buses in the fleet are put into the depreciation schedule to be fully depreciated after 8 years. There are currently 13 buses in the fleet being depreciated each year at various percentages, based on the life they have remaining. In May 2020, the District purchased and added its newest bus, a 2020 Chevy MicroBird. A bus that reached the end of its useful life was also decommissioned.

Although, this fund is perhaps the easiest and safest place to lower tax levies for some tax relief. It is important that this fund always have enough fund balance to purchase at least one new bus if something should happen.

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





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11 Bus Depreciation Fund

Adopted Budget	0001	303,211.57
Budget Uses		
Expenditure Budget	0002	303,211.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	224,136.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	224,136.77
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	79,074.80
District Mills	999	10.33
Total Estimated Revenues to Fund Adopted Budget	0004	303,211.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Chevy MicroBird 2-64611B	2020	39,000.00	0.00	7,800.00	390.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	4,968.00	9,936.00	8,942.40
2002 Thomas 2-70788A - SPARE	2018	4,224.00	1,689.60	844.80	844.80
2015 Chevy Express 299584A	2018	20,538.88	6,161.67	4,107.78	3,697.00
2018 Bluebird Vision 2-21789B	2017	66,175.00	26,470.00	13,235.00	9,926.25
2015 Bluebird 2-97028A	2015	28,375.00	18,660.00	5,675.00	3,972.50
2008 Bluebird Vision 2-70788A	2014	20,000.00	17,000.00	4,000.00	3,600.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	68,941.00	18,340.00	11,921.00
2013 Bluebird Vision 2-4076	2013	47,600.00	33,916.00	9,520.00	7,616.00
2010 Thomas 2-2550	2010	45,617.50	42,852.70	9,123.50	6,386.45
2006 Ford MicroBird 2-2427	2008	30,100.00	34,778.00	6,020.00	4,816.00
2006 Ford MicroBird 2-2428	2008	30,100.00	39,587.60	6,020.00	5,562.40
2000 MCI 2-2331	2006	76,000.00	91,310.00	15,200.00	11,400.00
Total					79,074.80



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11 Bus Depreciation Fund

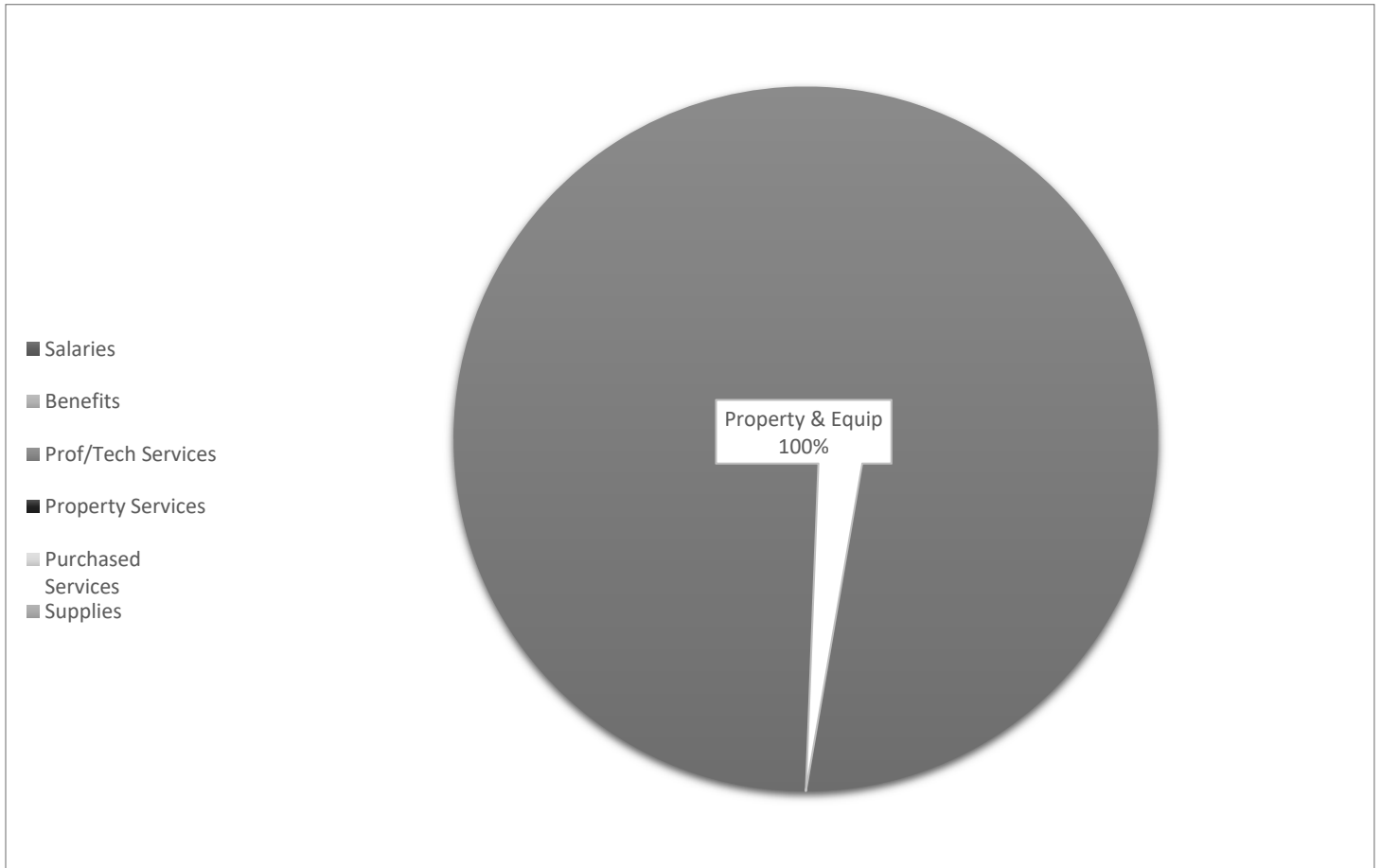
Adopted Budget	0001	344,914.04
Budget Uses		
Expenditure Budget	0002	344,914.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	262,301.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	262,301.43
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	82,612.61
District Mills	999	8.97
Total Estimated Revenues to Fund Adopted Budget	0004	344,914.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Chevy MicroBird 2-64611B	2020	39,000.00	0.00	7,800.00	390.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	4,943.00	9,936.00	8,897.40
2002 Thomas 2-70788A - SPARE	2018	4,224.00	1,689.60	844.80	844.80
2018 Bluebird 2-21789B	2018	66,175.00	29,117.00	13,235.00	9,264.50
2018 Chevy Express 299584A	2018	20,538.88	5,134.72	4,107.78	4,107.78
2015 Bluebird 2-97038A	2015	28,375.00	18,660.00	5,675.00	3,972.50
2008 Bluebird Vision 2-70788A	2014	20,000.00	17,400.00	4,000.00	4,000.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	70,192.00	18,340.00	12,838.00
2013 Bluebird Vision 2-4076	2013	47,600.00	33,820.00	9,520.00	9,520.00
2010 Thomas 2-2550	2010	45,617.50	40,625.38	9,123.50	6,842.63
2006 Ford MicroBird 2-2427	2008	30,100.00	35,247.00	6,020.00	4,515.00
2006 Ford MicroBirds 2-2428	2008	30,100.00	35,432.00	6,020.00	6,020.00
2000 MCI 2-2331	2006	114,000.00	152,255.47	22,800.00	11,400.00
Total					82,612.61

X11 BUS DEPRECIATION EXPENDITURES

This chart shows the actual combined Elementary and High School Bus Depreciation Fund expenditures for fiscal year 2020. The entirety of this fund is used to finance the purchase of new or replacement buses.



At fiscal year end, both Elementary and High School Bus Depreciation funds had expended \$39,000 of their total budget. This expenditure was for a new yellow bus, a 2020 Chevy MicroBird and the total cost of \$78,000 was shared between the Districts. The ending balance of the Bus Depreciation Fund in the Elementary was \$222,670 and \$258,957 in the High School. The remaining unreserved fund balance is being reappropriated to the FY2021 budget, adding to the fund balance along with the district tax levy.



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2019 Value	2020 Value
	1111 District Levy - Real Property		48,148.86	71,352.36
	1112 District Levy - Personal Property		591.29	432.41
	1190 Penalties and Interest on Taxes		170.16	155.51
	1510 Interest Earnings		0.00	2,669.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			48,910.31	74,610.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			7XX Property and Equipment Acquisition	49,430.00	39,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				49,430.00	39,000.00

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						188,526.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						74,610.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,000.00	(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)						224,136.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2019 Value	2020 Value
	1111 District Levy - Real Property		52,365.64	83,018.65
	1112 District Levy - Personal Property		677.95	601.21
	1190 Penalties and Interest on Taxes		181.07	169.46
	1510 Interest Earnings		0.00	4,663.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			53,224.66	88,452.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			7XX Property and Equipment Acquisition	49,430.00	39,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				49,430.00	39,000.00

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						212,848.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						88,452.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,000.00	(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)						262,301.43	(5)

X13 TUITION FUND

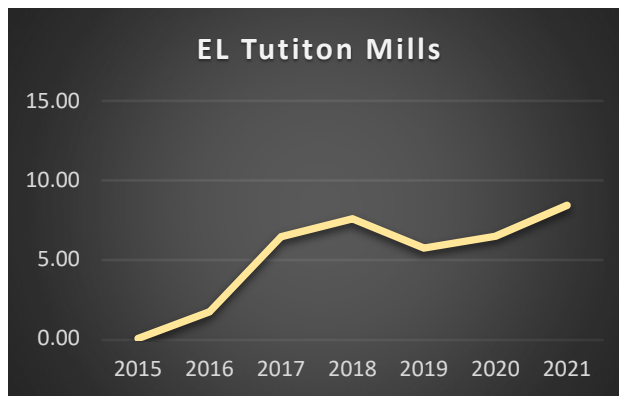
Historically, the Tuition Fund is used in limited cases to pay tuition for a student who attends school outside their district of residence. Usually, the District pays tuition only for students the trustees have placed in another district or where geographic conditions make it impractical for the student to attend in the student’s own district. Effective July 1, 2013 a district may include in its tuition levy an amount necessary to pay for the full costs of providing FAPE (free and appropriate

Public Education) to any child with a disability who lives in the district, and the amount of the levy imposed is limited to the actual cost of service under each child’s IEP, less applicable state and federal special education funding. Cascade School District’s use of the Tuition Fund is primarily to finance the personnel and resources to student with special needs.

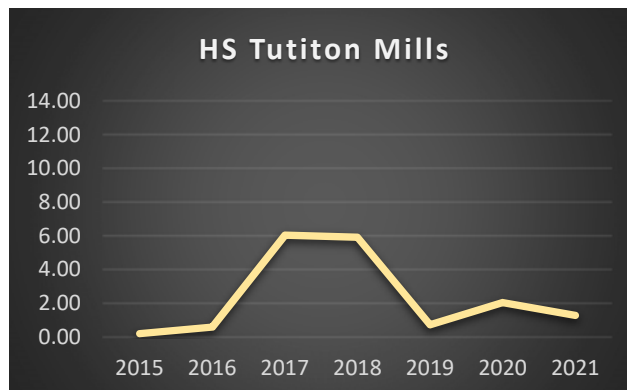
The Montana Office of Public Instruction site has an In-District Special Education Permissive Levy Tuition Calculator Spreadsheet for school districts to use to help determine the potential tuition amount which may be levied. Under 41-5-1807 MCA, Tuition is for students detained in youth detention centers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

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

Year	113 Mills
2015	0.00
2016	1.69
2017	6.42
2018	7.55
2019	5.70
2020	6.45
2021	8.40

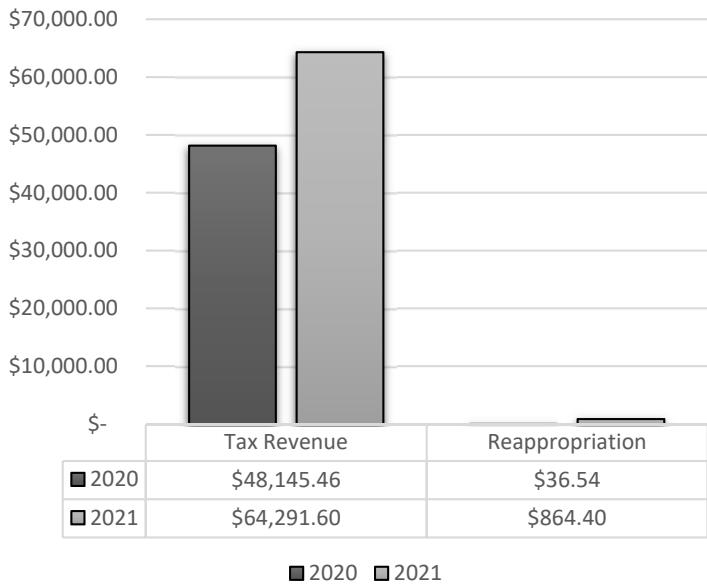


Year	213 Mills
2015	0.19
2016	0.58
2017	6.03
2018	5.91
2019	0.71
2020	2.03
2021	1.27



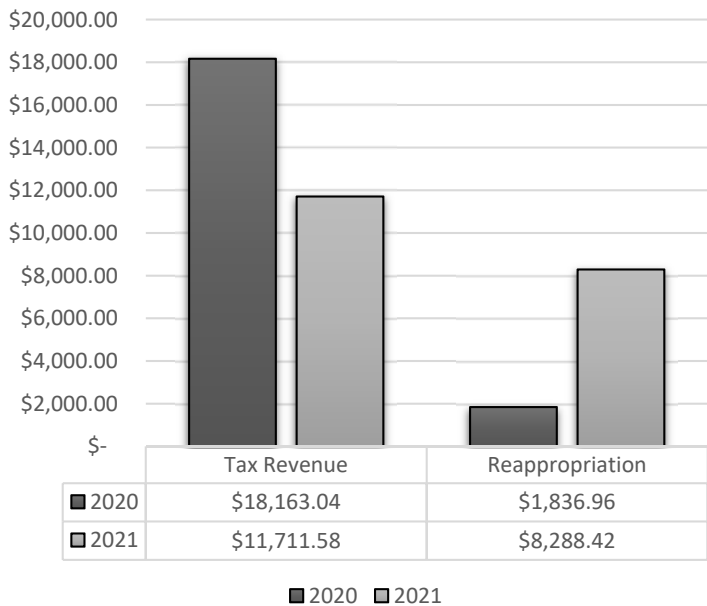
X13 TUITION FUND REVENUES

Elementary



EL Taxpayer Impact	\$100K home - \$2.85
	\$200K home - \$5.69

High School



HS Taxpayer Impact	\$100K home - (\$0.95)
	\$200K home - (\$1.89)

ANALYSIS

After reducing levy amounts in the Tuition Fund in FY2020, it was much more appropriately funded. The Elementary fund was expended almost entirely. The High School fund has a larger budget remaining because the District had anticipated a student with higher demand need, who ultimately did not join the District after all.

The funds will be reappropriated to fund the FY2021 budget and lower the tax levy. The budget was adjusted to meet the needs of the students for the current school year. The increases in the Elementary fund are to account for regular raises for the paraprofessional support staff salaries and benefits, plus slight contingencies for any unanticipated students who may join the District throughout the year needing special resources or accommodations.





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14 Retirement Fund

Adopted Budget	0001	215,168.35
Budget Uses		
Expenditure Budget	0002	215,168.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,217.12
Operating Reserve	0961	43,033.67
Unreserved Fund Balance Reappropriated	0970	30,183.45
Estimated Funding Sources		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	184,984.90
Total Estimated Revenues to Fund Adopted Budget	0004	215,168.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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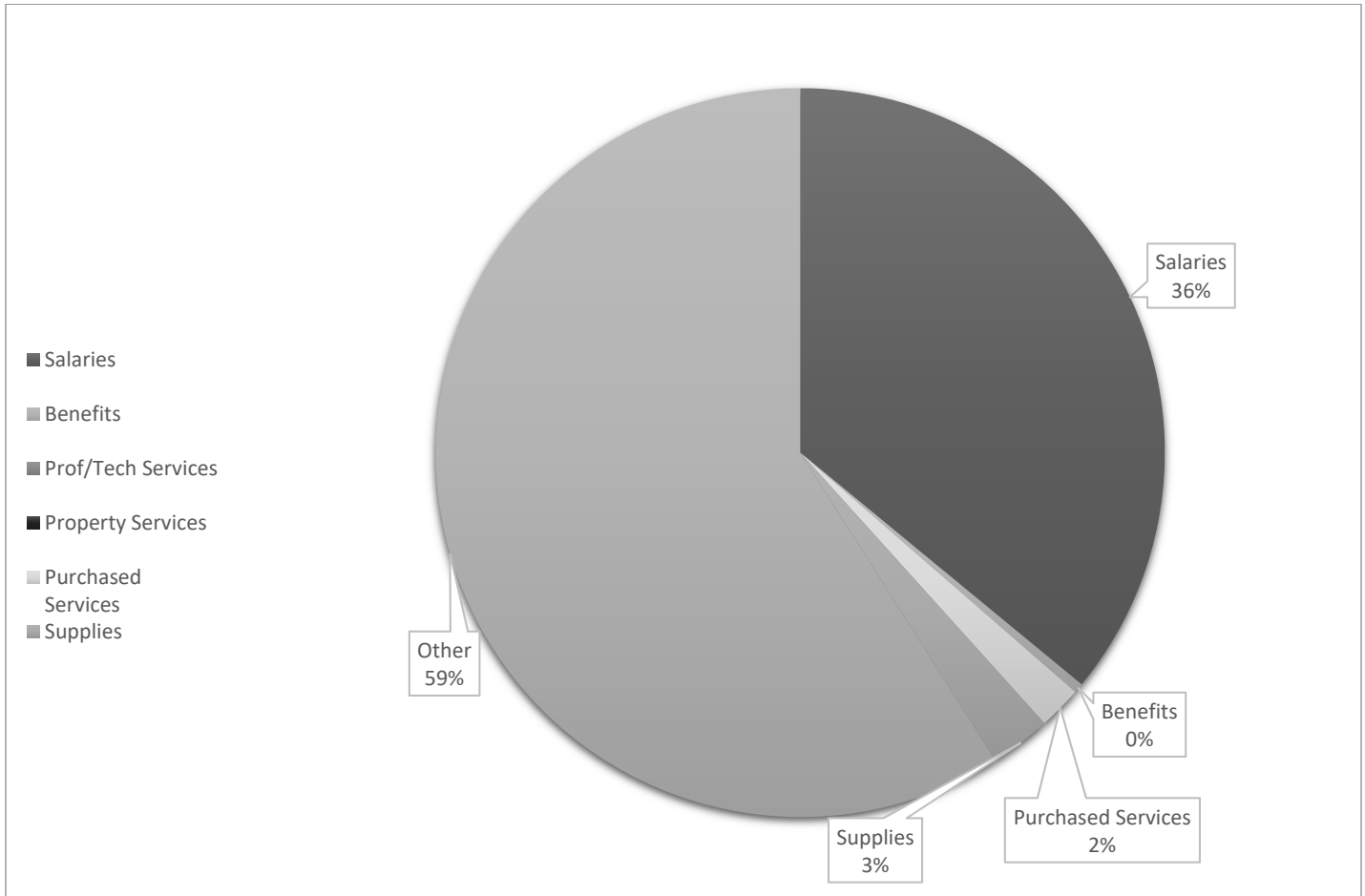
0102 Cascade H S

13 Tuition Fund

Adopted Budget	0001	20,000.00
Budget Uses		
Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,288.42
Unreserved Fund Balance Reappropriated	0970	8,288.42
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,711.58
District Mills	999	1.27
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

X13 TUITION FUND EXPENDITURES

This chart shows the actual combined Elementary and High School Tuition Fund expenditures for fiscal year 2020. The two largest expenditures from this fund are for salaries for District employees who work directly with students who have IEPs with one on one aids and for the District's Special Education Co-Op dues.



At fiscal year end, the Elementary Tuition fund had expended \$46,751 of its \$48,182 budget. The High School Tuition Fund had expended \$11,520 of its \$20,000 budget. The remaining funds from these budgets were used to fund the FY2020 budget as unreserved fund balance reappropriated.



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

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

PRC	Revenue	2019 Value	2020 Value
1111	District Levy - Real Property	38,969.57	47,165.04
1112	District Levy - Personal Property	386.82	293.12
1190	Penalties and Interest on Taxes	99.91	110.10
1510	Interest Earnings	0.00	10.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		39,456.30	47,578.56

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

PRC	Program	Function	Object	2019 Value	2020 Value
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	17,321.76	19,448.08
			2XX Personal Services - Employee Benefits	212.71	239.00
			3XX Purchased Professional and Technical Services	275.00	0.00
			5XX Other Purchased Services	0.00	1,124.80
			6XX Supplies and Materials	369.06	1,319.89
999 Undistributed					
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	22,882.77	24,618.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				41,061.30	46,750.70

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	36.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,578.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,750.70	(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)	864.40	(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		2019 Value	2020 Value
	1111 District Levy - Real Property		6,684.06	17,666.52
	1112 District Levy - Personal Property		180.84	124.80
	1190 Penalties and Interest on Taxes		61.19	32.23
	1510 Interest Earnings		0.00	147.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			6,926.09	17,970.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object		2019 Value	2020 Value
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries		20,054.10	1,510.75
			2XX Personal Services - Employee Benefits		107.65	11.88
			3XX Purchased Professional and Technical Services		275.00	0.00
			6XX Supplies and Materials		404.01	242.15
	999 Undistributed					
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives		10,686.37	9,754.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					31,527.13	11,519.45

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						1,836.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,970.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,519.45	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,288.42	(5)

X14 RETIREMENT FUND

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

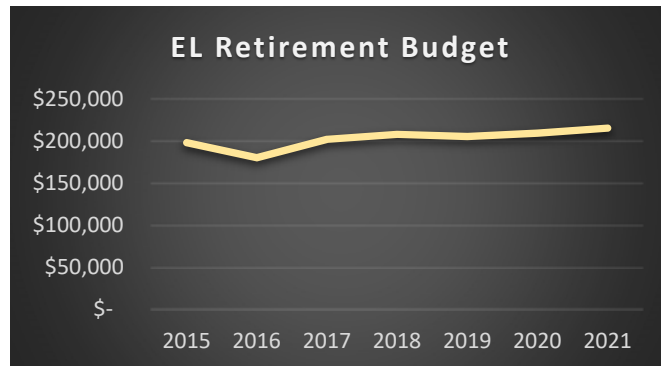
Purpose: This fund is used to pay the employer contributions to the Teachers’ Retirement System, Public Employees’ Retirement System, unemployment insurance, social security and Medicare.

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

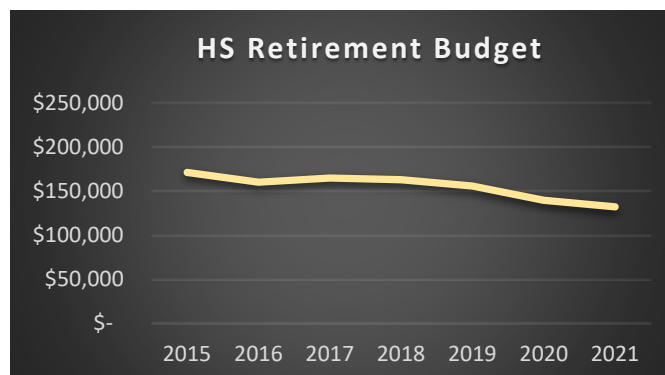
Funding: District non-levy revenue and fund balance re-appropriated reduces the county retirement distribution requirement. The county retirement distribution is funded by countywide levy, county oil and gas taxes, county coal gross proceeds taxes, county school retirement fund block grant (20-0-631,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

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

Year	114 Budget
2015	\$ 198,000
2016	\$ 180,000
2017	\$ 201,902
2018	\$ 207,831
2019	\$ 205,154
2020	\$ 209,148
2021	\$ 215,168



Year	214 Budget
2015	\$ 171,000
2016	\$ 160,000
2017	\$ 164,800
2018	\$ 162,723
2019	\$ 155,548
2020	\$ 139,377
2021	\$ 131,991





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07 Cascade

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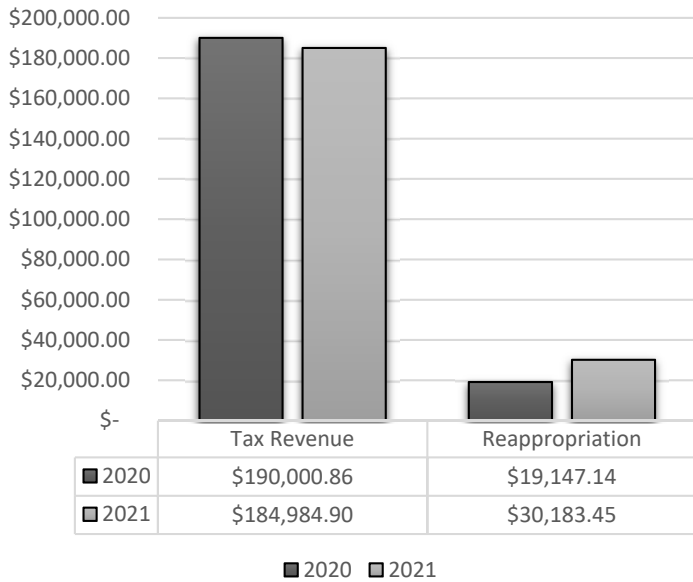
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14 Retirement Fund

Adopted Budget	0001	131,990.97
Budget Uses		
Expenditure Budget	0002	131,990.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,578.70
Operating Reserve	0961	26,398.19
Unreserved Fund Balance Reappropriated	0970	9,180.51
Estimated Funding Sources		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	122,810.46
Total Estimated Revenues to Fund Adopted Budget	0004	131,990.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

X14 RETIREMENT FUND REVENUES

Elementary

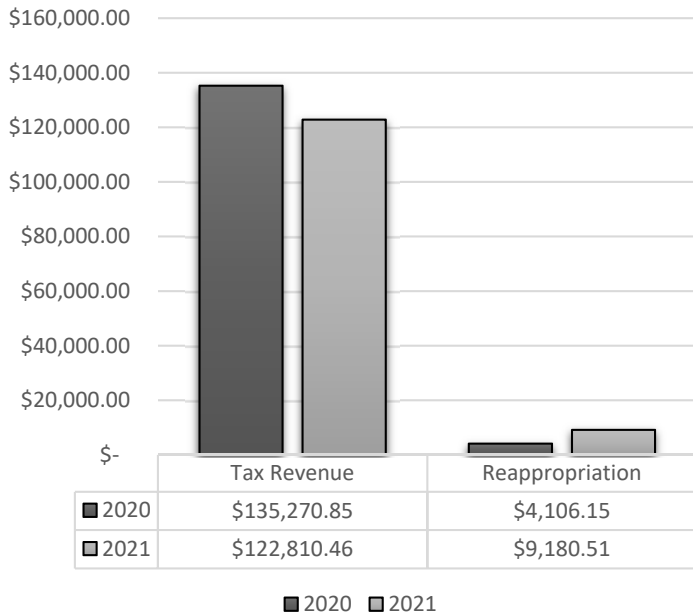


ANALYSIS

The Retirement Funds will not see a drastic change in revenue from FY2020 to FY2021. The Elementary Fund will increase slightly due to yearly salary increases. The High School has salary increases as well, but after staff changes for the 2021 School Year, the overall budget for the High School Retirement Fund will actually decrease due to overall reduction in salary obligations.

EL Taxpayer Impact	\$100K home - NA \$200K home - NA
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High School



HS Taxpayer Impact	\$100K home - NA \$200K home - NA
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Budget Report

FY 2021

07 Cascade

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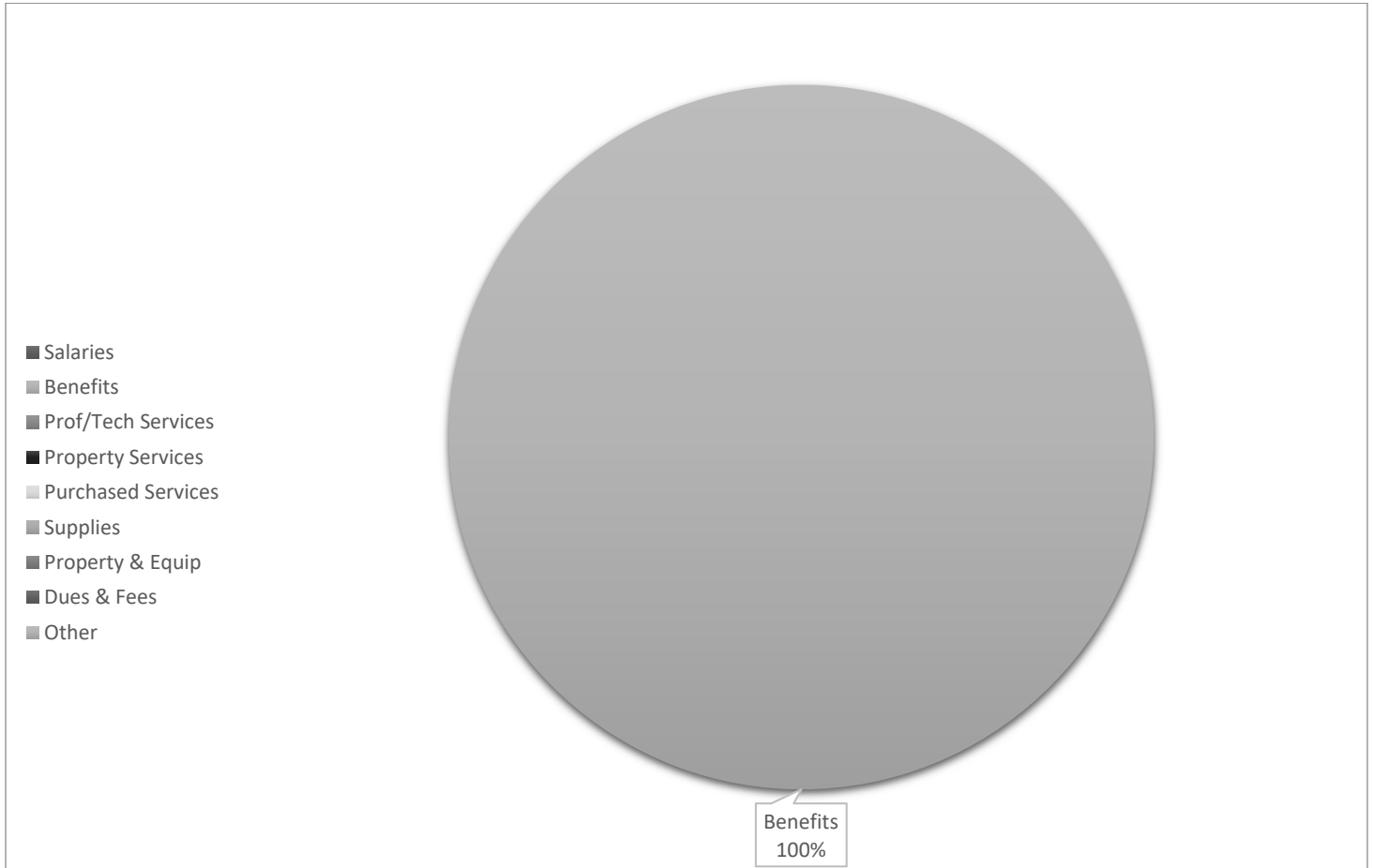
0101 Cascade Elem

14 Retirement Fund

Adopted Budget	0001	215,168.35
Budget Uses		
Expenditure Budget	0002	215,168.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,217.12
Operating Reserve	0961	43,033.67
Unreserved Fund Balance Reappropriated	0970	30,183.45
Estimated Funding Sources		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	184,984.90
Total Estimated Revenues to Fund Adopted Budget	0004	215,168.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

X14 RETIREMENT FUND EXPENDITURES

This chart shows the actual combined Elementary and High School Retirement Fund expenditures for fiscal year 2020. The only expenditures allowed in the Retirement Fund are for employer share of District employee benefits.



At fiscal year end, the Elementary Retirement Fund had expended \$182,656 of its \$209,148 overall budget. The High School Retirement Fund had expended \$136,634 of its \$139,377 overall budget. The remaining \$29,235 between the two funds will be used as unreserved fund balance reappropriated to reduce the county tax levy.



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2019 Value	2020 Value
	1510 Interest Earnings		0.00	872.10
	2240 County Retirement Distribution		174,884.52	194,024.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			174,884.52	194,896.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		88,671.25	95,381.65
		21XX Support Services - Students				
			2XX Personal Services - Employee Benefits		4,883.25	5,113.22
		222X Educational Media Services				
			2XX Personal Services - Employee Benefits		5,736.80	4,609.53
		23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits		9,169.69	7,685.97
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits		15,126.26	12,964.83
		25XX Support Services - Business				
			2XX Personal Services - Employee Benefits		4,791.88	4,828.93
		26XX Operation and Maintenance of Plant Services				
			2XX Personal Services - Employee Benefits		8,981.62	10,268.76
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		10,051.47	9,035.59
	280 Special Education - Local and State					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		16,407.04	16,677.39
	390 State Career & Technical Education Entitlement - Undistributed					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		8,498.51	6,480.75
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits		1,182.13	673.15
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits		1,896.15	1,236.55
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits		8,317.64	7,699.54



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	183,713.69	182,655.86
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance		60,976.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		194,896.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		182,655.86 (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)		73,217.12 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2019 Value	2020 Value
	1510 Interest Earnings		0.00	632.56
	2240 County Retirement Distribution		131,830.78	139,598.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			131,830.78	140,231.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	51,325.73	53,064.85
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	4,883.28	5,113.32
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	3,089.06	4,609.60
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	11,126.64	7,582.42
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	21,141.00	13,239.00
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	3,301.28	4,828.91
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	5,542.66	6,544.87
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	10,036.41	9,019.29
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	10,340.82	8,876.89
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	17,160.23	12,469.25
	610 Adult Continuing Education Programs				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	150.28	27.70
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,425.47	3,184.52
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	6,183.11	4,564.49



Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2019 Value	2020 Value
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	2,248.29	3,509.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					149,954.26	136,634.21

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					31,981.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					140,231.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					136,634.21	(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)					35,578.70	(5)

217 ADULT ED FUND

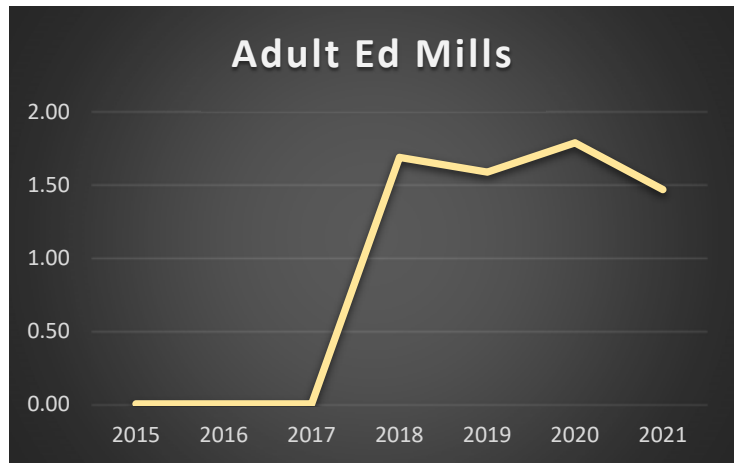
State law authorizes districts to establish an adult education program (MCA 20-7-702). The program may provide any area of instruction approved by the trustees, including basic and secondary general education and vocational/ technical education. Revenue sources for this fund are fund balance re-appropriated,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

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

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

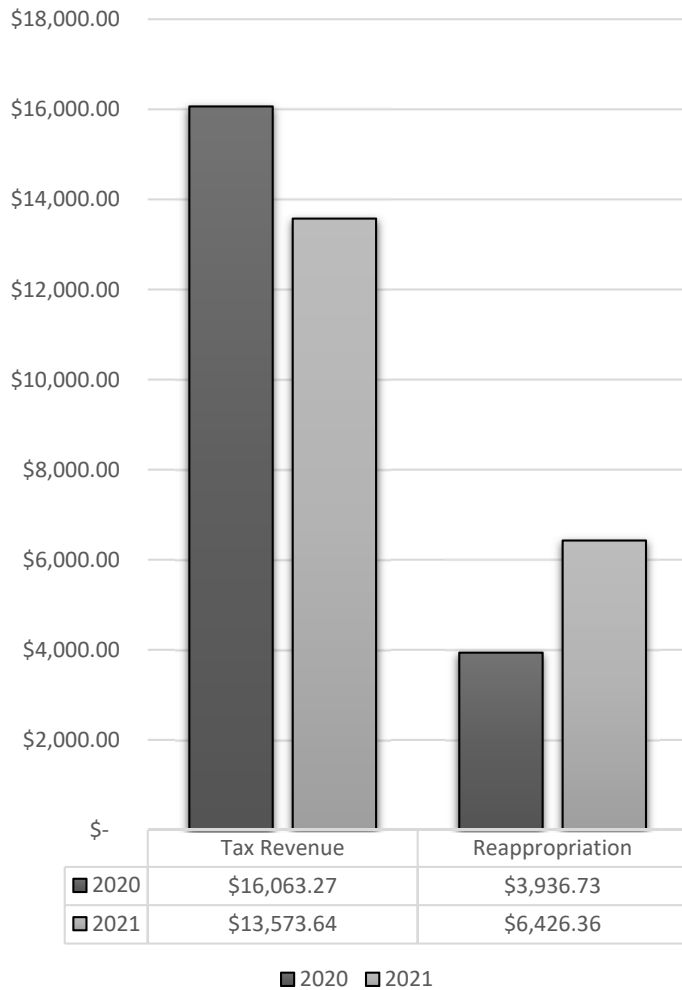
Cascade School District started utilizing this fund in 2018 to provide adult education classes to the community of Cascade.

Year	217 Mills
2015	0.00
2016	0.00
2017	0.00
2018	1.69
2019	1.59
2020	1.79
2021	1.47



217 ADULT ED FUND REVENUES

High School



ANALYSIS

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

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

HS Taxpayer Impact	\$100K home - (\$0.36)
	\$200K home - (\$0.73)





Budget Report

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07 Cascade

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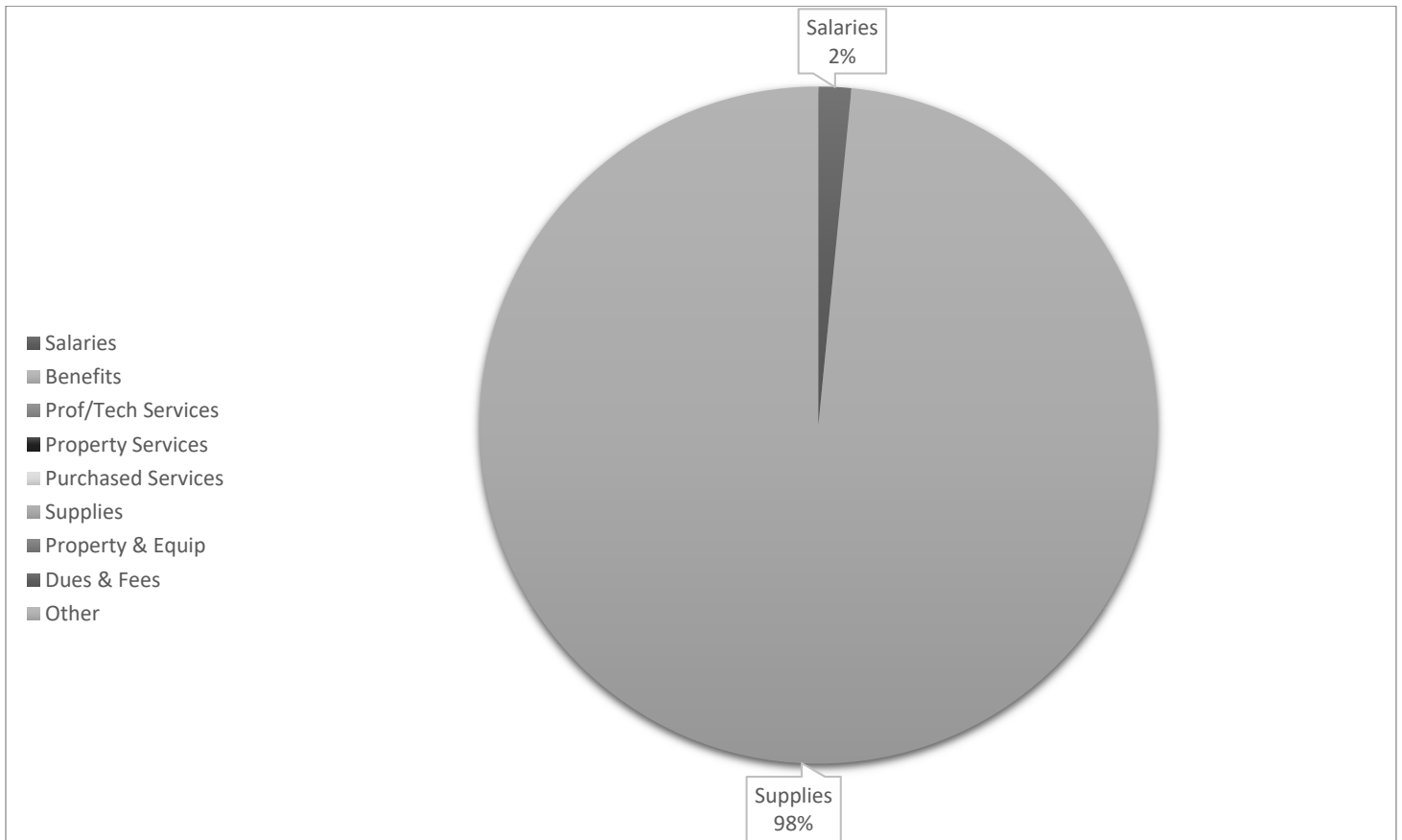
0102 Cascade H S

17 Adult Education Fund

Adopted Budget	0001	20,000.00
Budget Uses		
Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,426.36
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	6,426.36
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,573.64
District Mills	999	1.47
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

217 ADULT ED FUND EXPENDITURES

This chart shows the actual expenditures for FY2020 in the Adult Education Fund. The majority of the expenditures went to supplies. Some of the supplies purchased included metal band saw, plasma cutter, Millermatic 255 Welder, Multimatic 250 AC/DC Welder and more miscellaneous supplies affiliated with the welding department.



At fiscal year end, the Adult Education Fund had expended \$10,548 of its overall budget of \$20,000. The remaining will be used as unreserved fund balance reappropriated for the FY2020 budget to reduce the tax levy requirement.



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2019 Value	2020 Value
1111	District Levy - Real Property	13,008.78	15,719.72
1112	District Levy - Personal Property	128.29	116.40
1190	Penalties and Interest on Taxes	28.44	33.88
1510	Interest Earnings	0.00	167.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,165.51	16,037.59

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

PRC	Program	Function	Object	2019 Value	2020 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
			6XX Supplies and Materials	0.00	10,383.68
21XX Support Services - Students					
			1XX Personal Services - Salaries	1,065.00	164.28
			2XX Personal Services - Employee Benefits	24.70	0.00
			6XX Supplies and Materials	8,904.59	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,994.29	10,547.96

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	3,936.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,037.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,547.96	(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)	9,426.36	(5)

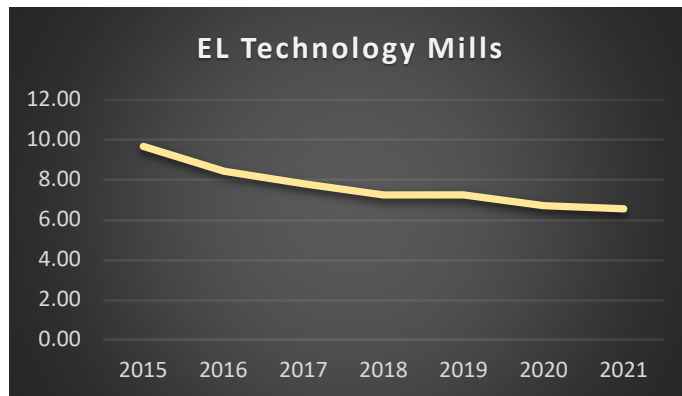
X28 TECHNOLOGY FUND

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

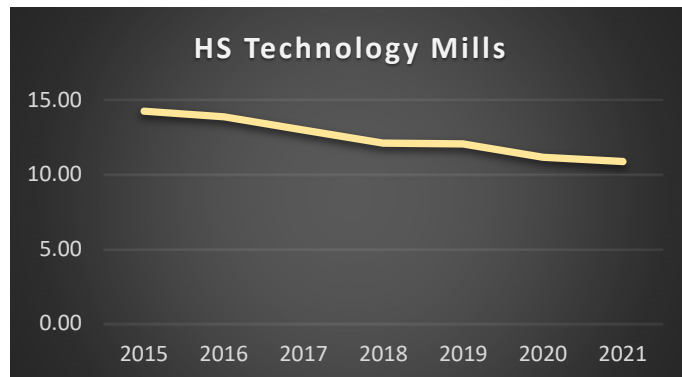
Purpose: This fund is used for:

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

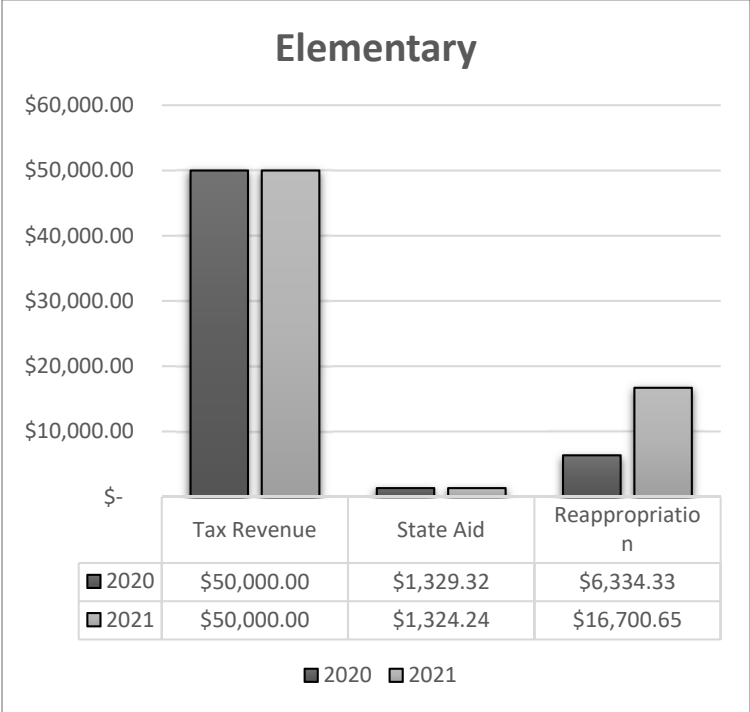
Year	128 Mills
2015	9.65
2016	8.42
2017	7.79
2018	7.23
2019	7.23
2020	6.69
2021	6.53



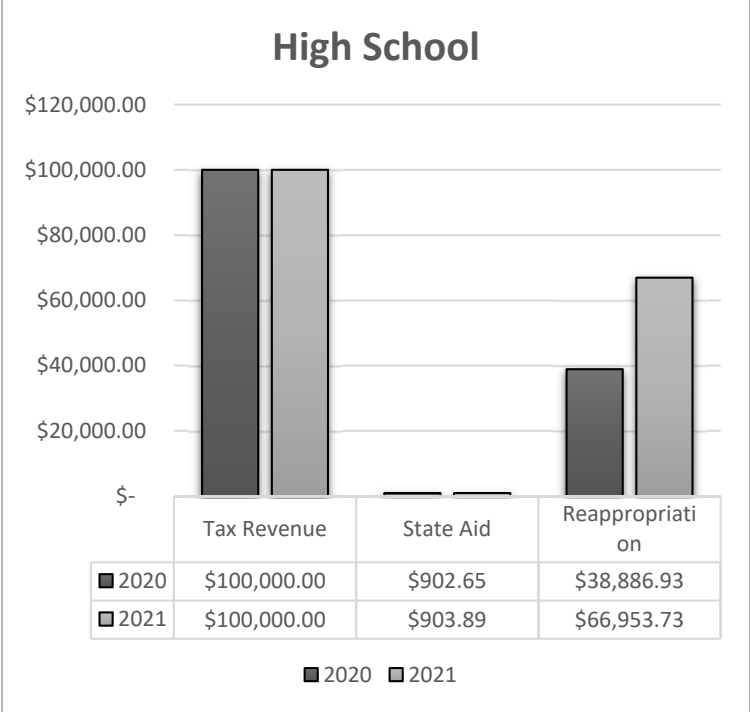
Year	228 Mills
2015	14.23
2016	13.86
2017	12.97
2018	12.09
2019	12.04
2020	11.15
2021	10.86



X28 TECHNOLOGY FUND REVENUES



EL Taxpayer Impact	\$100K home - (\$0.22) \$200K home - (\$0.44)
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HS Taxpayer Impact	\$100K home - (\$0.39) \$200K home - (\$0.78)
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ANALYSIS

The District is entering the 6th year of the voted Technology levy. Between both the Elementary and High School Technology Funds, the District will levy the full \$150,000 allowable. Although a total of \$83,451 was remaining at the end of FY2020, the District is being proactive in building the fund balance of the Technology Fund for the remaining 4 years of the voted levy. If the levy happens not to pass in 2025, the District will have funds to fall back on in the Technology Fund, so the General Fund is not hit with the yearly expenses the Tech Fund currently takes on.

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

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



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28 Technology Fund

Adopted Budget	0001	68,024.89
Budget Uses		
Expenditure Budget	0002	68,024.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,700.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,700.65
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,324.24
District Tax Levy	1110	50,000.00
District Mills	999	6.53
Total Estimated Revenues to Fund Adopted Budget	0004	68,024.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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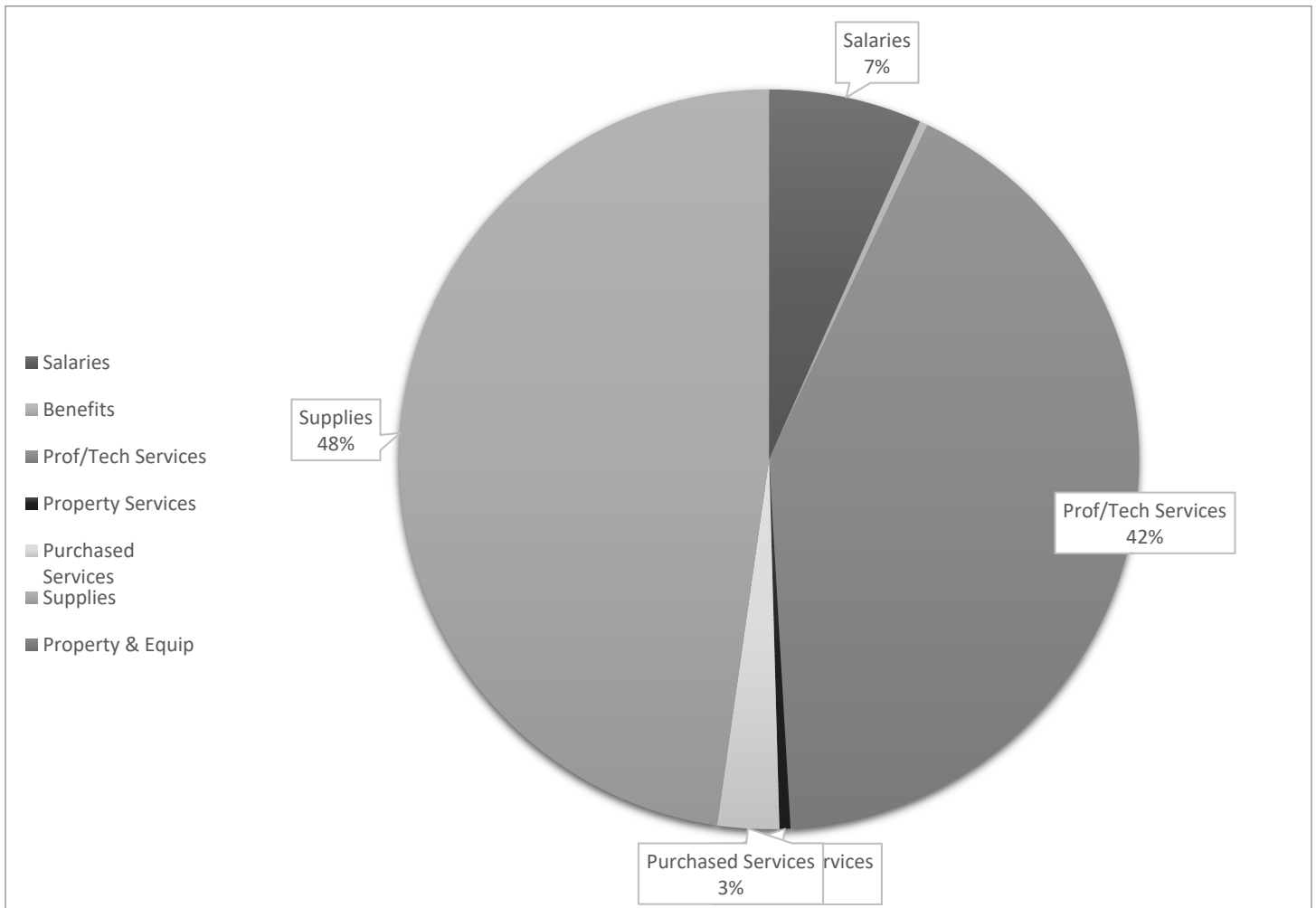
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28 Technology Fund

Adopted Budget	0001	167,857.62
Budget Uses		
Expenditure Budget	0002	167,857.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	66,953.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66,953.73
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	903.89
District Tax Levy	1110	100,000.00
District Mills	999	10.86
Total Estimated Revenues to Fund Adopted Budget	0004	167,857.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

X28 TECHNOLOGY FUND EXPENDITURES

This chart shows the actual expenditures for FY2020 in the Technology Funds. The majority of the expenditures went to supplies and professional services, which is primarily our contract with Schoolhouse IT.



At fiscal year end, the Elementary Technology Fund had expended \$40,711 of its \$57,663 overall budget. The High School Technology Fund had expended \$73,290 of its \$139,790 overall budget. The remaining \$83,451 will add to fund balance in the FY2021 budget.

In FY2020, the District has started the process of replacing/updating the camera system, as well as continuing to replace outdated hardware.



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC	Revenue	2019 Value	2020 Value
1111	District Levy - Real Property	49,100.45	49,108.08
1112	District Levy - Personal Property	450.40	315.08
1190	Penalties and Interest on Taxes	109.97	126.19
1510	Interest Earnings	0.00	198.92
3281	State - Technology Aid	0.00	1,329.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		49,660.82	51,077.59

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

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	21,073.41	1,564.00
			4XX Purchased Property Services	0.00	275.00
			6XX Supplies and Materials	18,861.96	9,557.69
222X Educational Media Services					
			6XX Supplies and Materials	0.00	1,478.02
23XX Support Services - General Administration					
			6XX Supplies and Materials	525.08	397.24
24XX Support Services - School Administration					
			6XX Supplies and Materials	625.00	3,758.59
258X Admin. Tech. - Technology Coordinator					
			1XX Personal Services - Salaries	2,767.30	3,810.60
			2XX Personal Services - Employee Benefits	86.12	200.56
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	0.00	15,640.00
			5XX Other Purchased Services	0.00	1,535.00
			6XX Supplies and Materials	2,133.00	2,494.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				46,071.87	40,711.27



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						14,862.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						51,077.59 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						40,711.27 (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	8,528.25	(4b)		-8,528.25
						-8,528.25 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						16,700.65 (5)



Trustees' Financial Summary

FY2019-20

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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	2019 Value	2020 Value
1111	District Levy - Real Property	98,396.19	98,262.10
1112	District Levy - Personal Property	972.30	761.46
1190	Penalties and Interest on Taxes	216.08	240.26
1510	Interest Earnings	0.00	1,190.37
3281	State - Technology Aid	0.00	902.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		99,584.57	101,356.84

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

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	20,963.42	7,261.61
			4XX Purchased Property Services	0.00	275.00
			6XX Supplies and Materials	37,584.54	19,007.24
222X Educational Media Services					
			6XX Supplies and Materials	0.00	1,851.16
23XX Support Services - General Administration					
			6XX Supplies and Materials	845.98	500.89
24XX Support Services - School Administration					
			6XX Supplies and Materials	625.00	8,670.28
258X Admin. Tech. - Technology Coordinator					
			1XX Personal Services - Salaries	2,767.30	3,810.60
			2XX Personal Services - Employee Benefits	86.13	200.56
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	0.00	23,460.00
			5XX Other Purchased Services	0.00	1,535.02
			6XX Supplies and Materials	2,133.00	6,717.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				65,005.37	73,290.04



Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0102 Cascade H S

Schedule Of Changes Worksheet

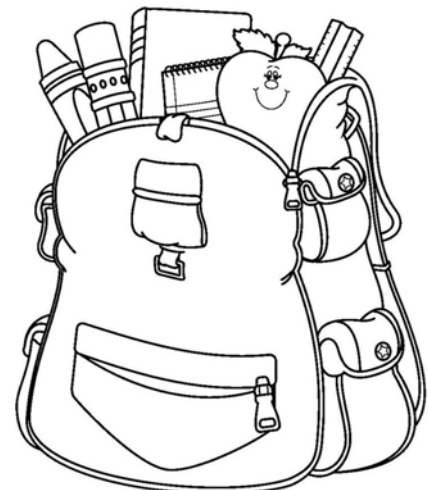
Fund Code 28

Beginning Fund Balance					64,471.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					101,356.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					73,290.04	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	25,584.75	(4b)	-25,584.75	
					-25,584.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					66,953.73	(5)

X29 FLEXIBILITY FUND

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

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





Budget Report

FY 2021

07 Cascade

Submit ID:

0101 Cascade Elem

29 Flexibility Fund

Adopted Budget	0001	6,612.01
Budget Uses		
Expenditure Budget	0002	6,612.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,612.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,612.01
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - 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	6,612.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

07 Cascade

Submit ID:

0102 Cascade H S

29 Flexibility Fund

Adopted Budget	0001	9,138.15
Budget Uses		
Expenditure Budget	0002	9,138.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,138.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,138.15
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - 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	9,138.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0101 Cascade Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2019 Value	2020 Value
	1510 Interest Earnings		0.00	78.76
	1900 Other Revenue from Local Sources		1,133.66	1,046.61
	6100 Material Prior Period Revenue Adjustments		0.00	318.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,133.66	1,443.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object		2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		1,000.00	318.00
			8XX Other Expenditures		0.00	2.50
		23XX Support Services - General Administration				
			810 Dues and Fees		359.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,359.00	320.50

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						5,489.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,443.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						320.50	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,612.01	(5)



Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0102 Cascade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	0.00	162.47
	1900 Other Revenue from Local Sources	1,133.66	1,046.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,133.66</u>	<u>1,209.08</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			810 Dues and Fees	131.58	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>131.58</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

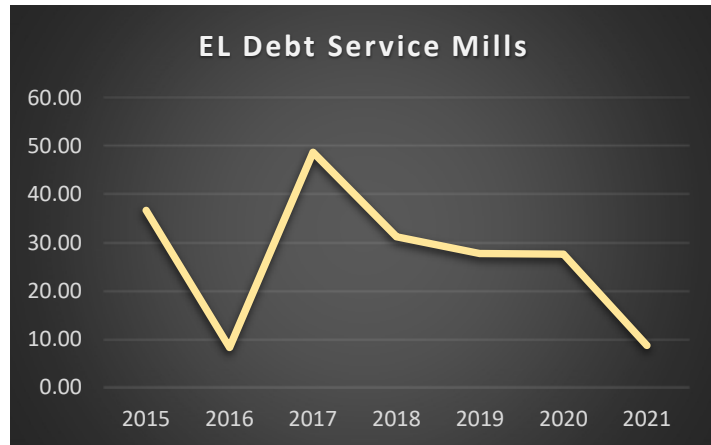
Beginning Fund Balance	7,929.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,209.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,138.15	(5)

X50 DEBT SERVICE FUND

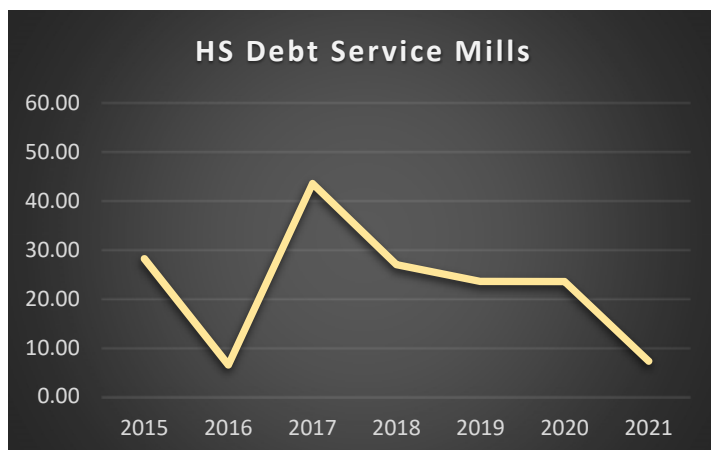
The Debt Service Fund (20-9-438 MCA) is used to budget and pay for a school district's bond debt, including principal and interest payments and agent fees, and/or special improvement district payments (SIDs). State equalization aid (known as state reimbursement for school facilities) may be available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

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

Year	150 Mills
2015	36.66
2016	8.27
2017	48.69
2018	31.21
2019	27.74
2020	27.61
2021	8.71

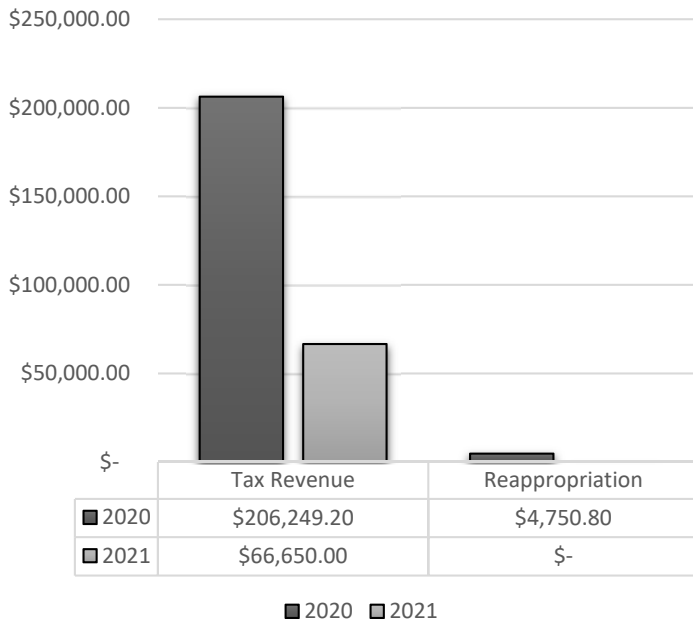


Year	250 Mills
2015	28.18
2016	6.46
2017	43.53
2018	26.95
2019	23.54
2020	23.50
2021	7.24



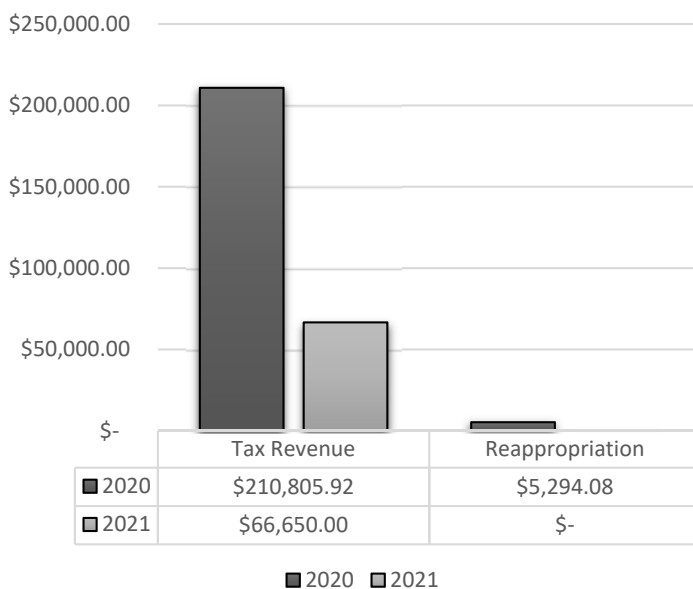
X50 DEBT SERVICE FUND REVENUES

Elementary



EL Taxpayer Impact	\$100K home - (\$25.54)
	\$200K home - (\$51.08)

High School



HS Taxpayer Impact	\$100K home - (\$21.97)
	\$200K home - (\$43.94)

ANALYSIS

Cascade School District's bond was passed in 2001 and was structured for 20 years. FY2021 is the final year of the bond obligation. The revenue brought into this fund is based strictly off the debt payment for the current year (principal & interest), plus agent fees.

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

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

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



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

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

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

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

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

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



Budget Report

FY 2021

07 Cascade

Submit ID:

0101 Cascade Elem

50 Debt Service Fund

0101

Taxable Value		7,655,688.00
Adopted Budget	0001	66,650.00

Budget Uses

Expenditure Budget	0002	66,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,303.38
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	3,303.38
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	66,650.00
Jurisdiction Mills	999	8.71
Total Estimated Revenues to Fund Adopted Budget	0004	66,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/21	Principal	Interest	Agent Fees
Elementary Refunding Bond	03/20/2014	06/30/2021	420,000.00	15,000.00	65,000.00	1,300.00	350.00
Total Bond Requirements							66,650.00
Total Debt Service Requirements						0002	66,650.00



Budget Report

FY 2021

07 Cascade

Submit ID:

0102 Cascade H S

50 Debt Service Fund

0102

Taxable Value		9,211,573.00
Adopted Budget	0001	66,650.00

Budget Uses

Expenditure Budget	0002	66,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,505.19
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	3,505.19
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

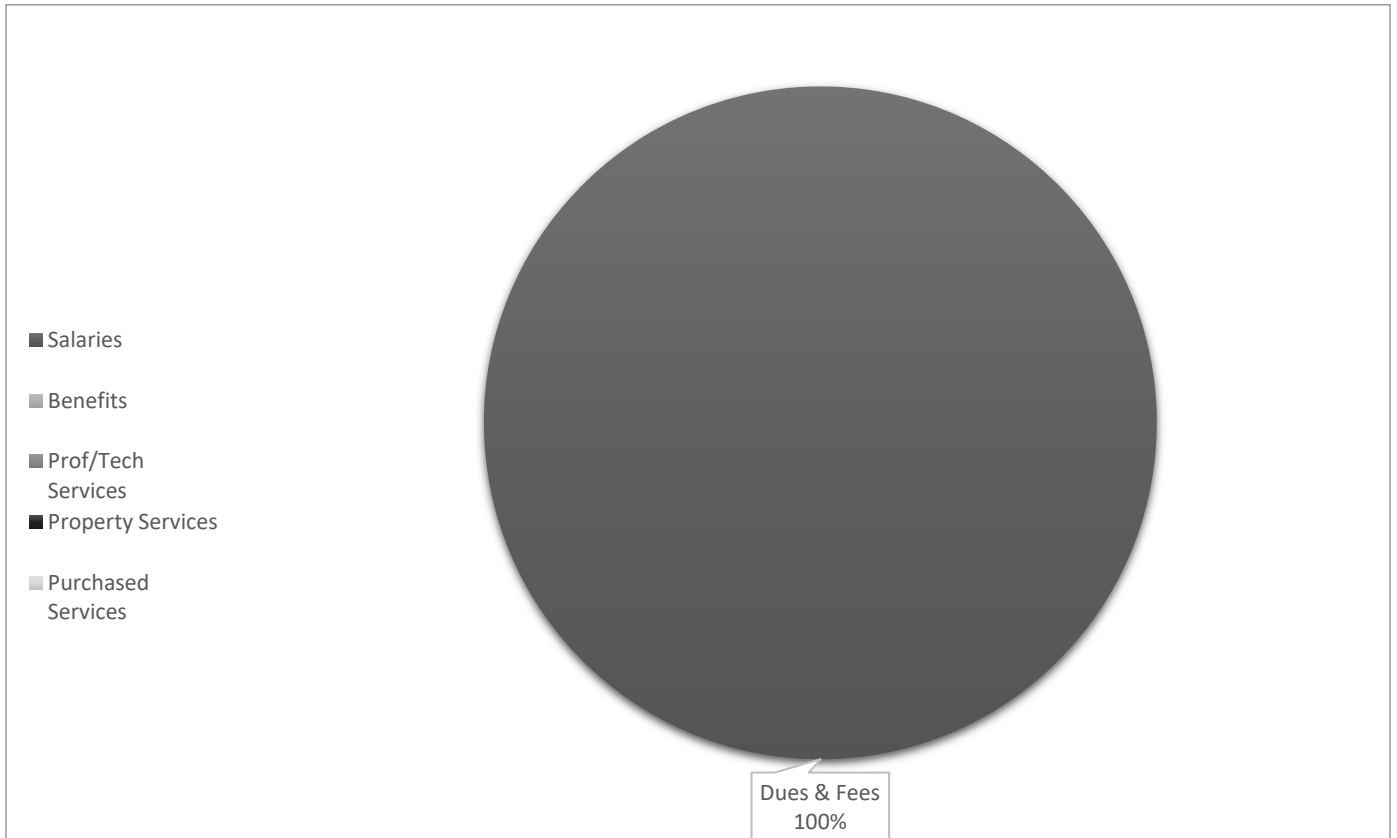
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	66,650.00
Jurisdiction Mills	999	7.24
Total Estimated Revenues to Fund Adopted Budget	0004	66,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/21	Principal	Interest	Agent Fees
High School Refunding Bond	03/20/2014	06/30/2021	415,000.00	5,000.00	65,000.00	1,300.00	350.00
Total Bond Requirements							66,650.00
Total Debt Service Requirements					0002		66,650.00

X50 DEBT SERVICE FUND EXPENDITURES

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



At fiscal year end, the Elementary and High School Debt Service Funds both had \$5,350 remaining. This remaining fund balance is from the contingency budgeted in in FY2020, which means that there was not a significant amount of protested taxes at the end of the year, leaving the cash balance healthy after the debt payments. The remaining funds are being reserved to the fund cash balance in the FY2021 budget.



Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0101 Cascade Elem

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	2019 Value	2020 Value
1111	District Levy - Real Property	188,894.16	202,378.64
1112	District Levy - Personal Property	1,821.23	1,283.18
1190	Penalties and Interest on Taxes	457.40	501.41
1510	Interest Earnings	0.00	39.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		191,172.79	204,202.58

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

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			840 Principal On Debt	199,112.50	202,650.00
			850 Interest on Debt	4,112.50	2,650.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				203,575.00	205,650.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	4,750.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	204,202.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	205,650.00	(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)	3,303.38	(5)



Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0102 Cascade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

PRC	Revenue	2019 Value	2020 Value
1111	District Levy - Real Property	192,956.70	206,819.27
1112	District Levy - Personal Property	2,002.52	1,589.37
1190	Penalties and Interest on Taxes	464.16	490.15
1510	Interest Earnings	0.00	62.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		195,423.38	208,961.11

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

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			840 Principal On Debt	204,200.00	207,700.00
			850 Interest on Debt	4,200.00	2,700.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				208,750.00	210,750.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	5,294.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	208,961.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	210,750.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,505.19	(5)

X61 BUILDING RESERVE FUND

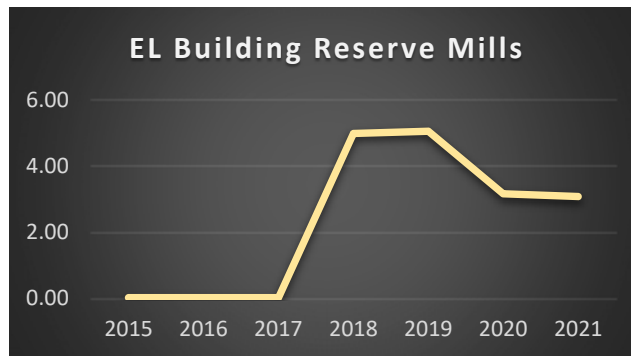
Purpose: A voted Building Reserve Fund accumulates funding for the future construction, equipping or enlarging of school buildings and purchasing land needed for school purposes. The funds can also be used for transition costs related to opening or closing a school or replacing a school building or to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

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

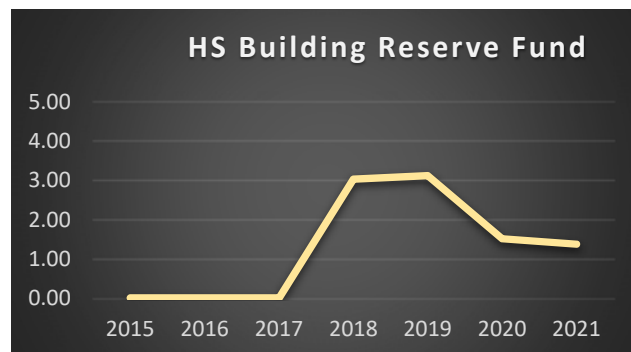
Levy Limits & Voting Requirements: Tax levies are limited by the building reserve election(s): For a "regular" building reserve project, the annual tax levy is limited to the total authorized by the vote, divided by the number of years authorized. For a "transition" building reserve project, the election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

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

Year	161 Mills
2015	0.00
2016	0.00
2017	0.00
2018	4.98
2019	5.05
2020	3.15
2021	3.07

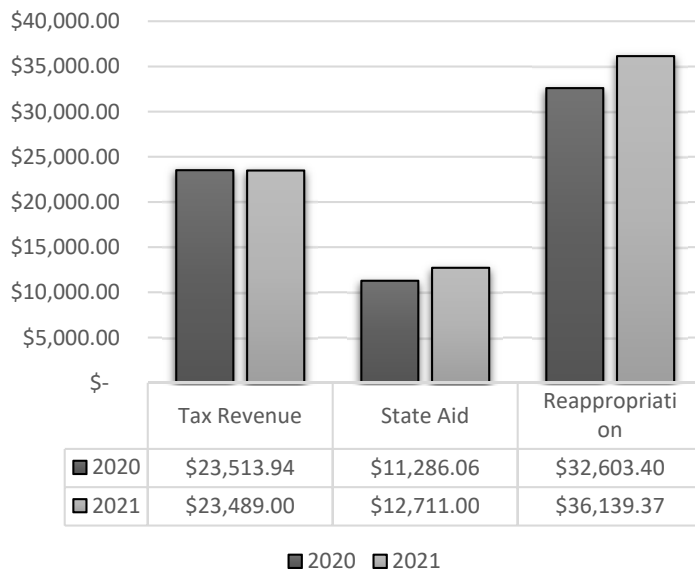


Year	261 Mills
2015	0.00
2016	0.00
2017	0.00
2018	3.03
2019	3.12
2020	1.51
2021	1.37



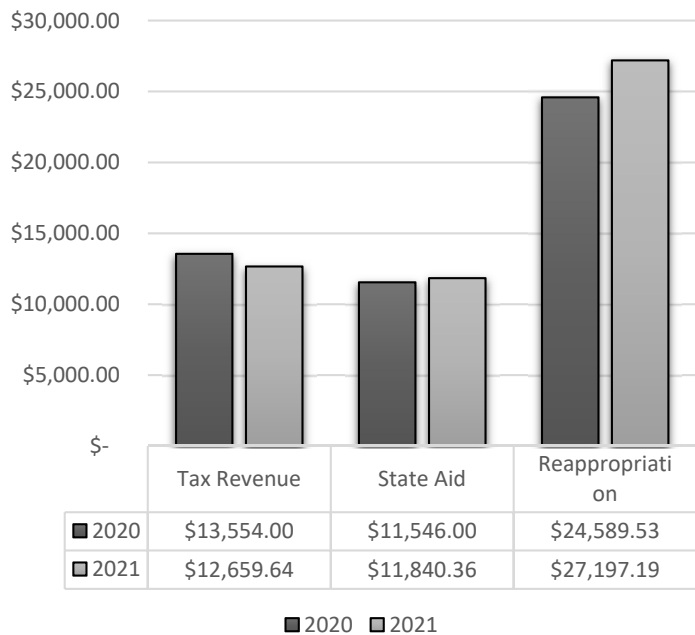
X61 BUILDING RESERVE FUND REVENUES

Elementary



EL Taxpayer Impact	\$100K home - (\$0.00) \$200K home - (\$0.01)
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High School



HS Taxpayer Impact	\$100K home - (\$0.13) \$200K home - (\$0.26)
--------------------	--

ANALYSIS

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

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

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



Budget Report

FY 2021

07 Cascade

Submit ID:

0101 Cascade Elem

61 Building Reserve Fund

Adopted Budget		0001	72,339.37
Budget Uses			
Expenditure Budget		0002	72,339.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	36,139.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	36,139.37
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,711.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,489.00	
District Tax Levy		1110	23,489.00
District Mills		999	3.07
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.07
Total Estimated Revenues to Fund Adopted Budget		0004	72,339.37



Budget Report

FY 2021

07 Cascade

Submit ID:

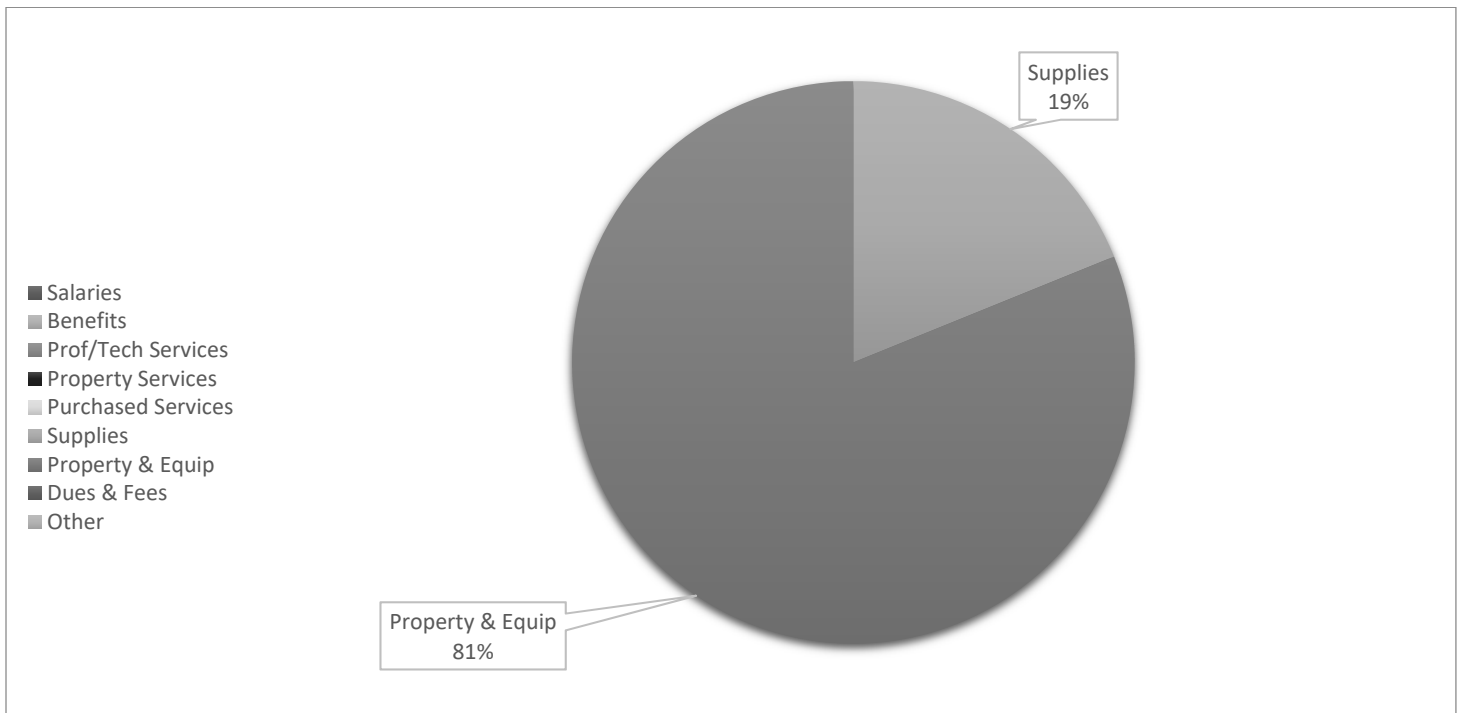
0102 Cascade H S

61 Building Reserve Fund

Adopted Budget		0001	51,697.19
Budget Uses			
Expenditure Budget		0002	51,697.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	27,197.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	27,197.19
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,840.36
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)	12,659.64	
District Tax Levy		1110	12,659.64
District Mills		999	1.37
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.37
Total Estimated Revenues to Fund Adopted Budget		0004	51,697.19

X61 BUILDING RESERVE FUND EXPENDITURES

This chart shows the actual expenditures in FY2020 of the Elementary and High School Building Reserve Funds. In FY2020, some of the significant expenditures from this fund were refinishing the new gym floor and new carpet for the band and science classrooms. In the past several years, this fund gave Cascade School District the ability to complete projects that typically would have had to be done with a loan. This included replacing the PA system, upgrading the North gym sound system, adding a heater to the South gym, replacing a depleted boiler with a hot water heater for the West hallway, and many other projects that would not have been possible without these funds.



At fiscal year end, the Elementary Building Reserve Budget had expended \$27,886 of its \$67,403 overall budget and the High School had expended \$22,956 of its \$49,689 total budget. This left \$66,251 between the two funds. The year-end monies are being reappropriated to FY2021 budget to add to the fund balance. The District will continue to grow this fund in order to complete the remaining projects on the 2008 FCI report, as well as work on other projects such as repairing the Tower.



Trustees' Financial Summary

FY2019-20

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07 Cascade County

0101 Cascade Elem

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	2019 Value	2020 Value
1111	District Levy - Real Property	34,279.59	23,353.54
1112	District Levy - Personal Property	309.24	161.29
1190	Penalties and Interest on Taxes	74.54	71.67
1510	Interest Earnings	0.01	487.12
3283	State - School Major Maintenance Aid (SMMA)	0.00	11,059.47
6100	Material Prior Period Revenue Adjustments	0.00	-3,710.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,663.38	31,423.08

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

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services	240.00	0.00
			4XX Purchased Property Services	3,350.00	0.00
			6XX Supplies and Materials	199.74	5,373.10
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	0.00	22,514.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,789.74	27,887.11

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance	32,603.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,423.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,887.11	(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	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	36,139.37	(5)



Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0102 Cascade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Revenue	2019 Value	2020 Value
	6100 Material Prior Period Revenue Adjustments	0.00	16.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>16.69</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	2,311.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,311.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	4,741.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,758.00	(5)

SECTION 4

Budgeted Funds Revenue & Expenditure Actuals Summary

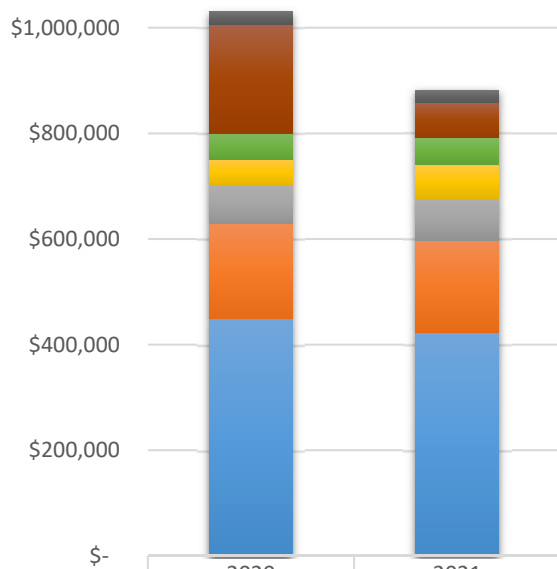


2020 vs 2021 BUDGET COMPARISONS - ELEMENTARY

Fiscal Year 2021 will see a decrease in both overall levied dollars and mills compared to Fiscal Year 2020 in the Elementary district. In FY20, the total dollars levied were \$1,029,876 (138 mills), decreasing by \$148,448 (22.72 mills) in FY21 for a total of \$881,428 (115.15 mills).

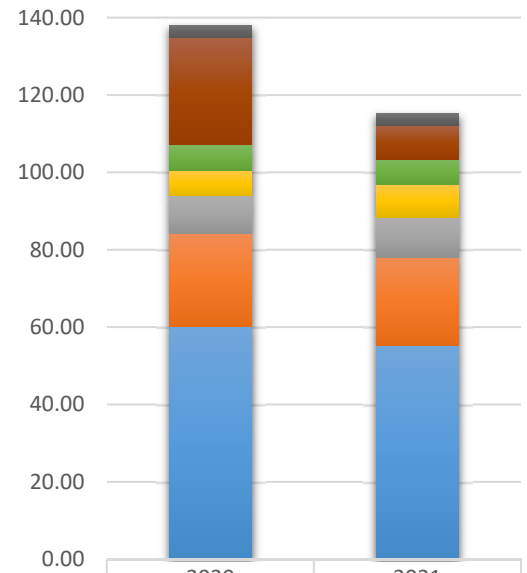
The decrease can be attributed to two main factors – an increase in the Elementary Taxable Value and the significant decline in the obligation to the Debt Service Fund.

**EL Levied Dollars Comparison
FY2020 vs FY2021**



	2020	2021
Building Reserve	\$23,514	\$23,489
Debt Service	\$206,249	\$66,650
Flexibility	\$-	\$-
Technology	\$50,000	\$50,000
Adult Ed	\$-	\$-
Tuition	\$48,145	\$64,292
Bus Depreciation	\$73,143	\$79,075
Transportation	\$180,271	\$174,037
General	\$448,553	\$423,885

**EL Levied Mills Comparison
FY2020 vs FY2021**



	2020	2021
Building Reserve	3.15	3.07
Debt Service	27.61	8.71
Flexibility	0.00	0.00
Technology	6.69	6.53
Adult Ed	0.00	0.00
Tuition	6.45	8.40
Bus Depreciation	9.79	10.33
Transportation	24.13	22.73
General	60.05	55.38

CASCADE PUBLIC SCHOOLS
Statement of Revenue Budget vs Actuals
For the Accounting Period: 6 / 20

Fund	Recei ved Current Month	Recei ved YTD	Esti mated Revenue	Revenue To Be Recei ved	% Recei ved
101 General Fund	194,178.12	1,414,670.50	1,194,672.41	-219,998.09	118 %
110 Transportati on	42,124.54	233,417.57	242,614.00	9,196.43	96 %
111 Bus Depreciati on	9,449.42	74,610.00	73,142.78	-1,467.22	102 %
113 Tui ti on	4,478.17	47,578.56	48,145.46	566.90	99 %
114 Reti rement	21,116.71	194,896.24	190,000.86	-4,895.38	103 %
128 Technol ogy	4,834.27	51,077.59	51,329.32	251.73	100 %
129 Fl ex	78.76	1,125.37	0.00	-1,125.37	** %
150 Debt Servi ce	19,168.31	204,202.58	206,249.20	2,046.62	99 %
161 Bui l di ng Reserve	3,008.56	31,423.08	34,800.00	3,376.92	90 %
Grand Total :	298,436.86	2,253,001.49	2,040,954.03	-212,047.46	110 %



Trustees' Financial Summary

FY2019-20

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07 Cascade County

0101 Cascade Elem

Detail Expenditure

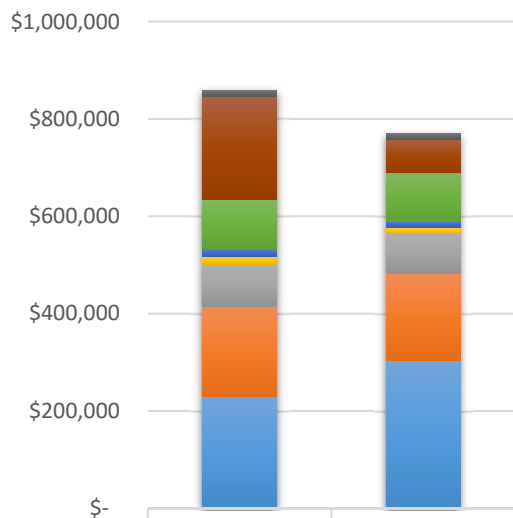
Fund	Account	Description	2019 Value	2020 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	56,373.00	58,628.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	677,093.73	623,255.44
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	13,924.80	10,132.78
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	36,981.12	36,495.07
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	12,709.60	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	22,514.01
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	1,124.80
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	0.00	3,566.62
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00

2020 vs 2021 BUDGET COMPARISONS – HIGH SCHOOL

Fiscal Year 2021 will see a decrease in both overall levied dollars and mills compared to Fiscal Year 2020 in the High School district. In FY20, the total dollars levied were \$858,560 (103.52 mills), decreasing by \$89,190 (20 mills) in FY21 for a total of \$769,370 (83.52 mills).

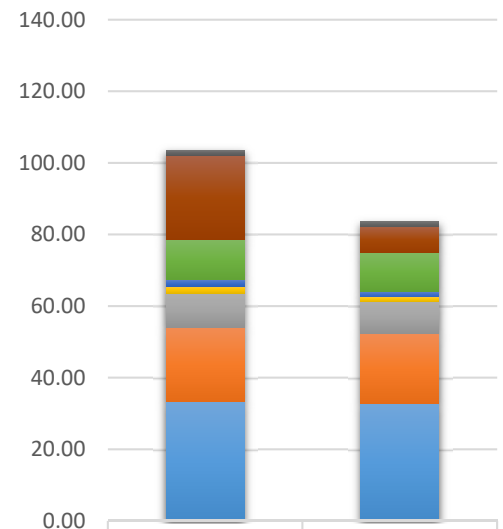
The decrease can be attributed to two main factors – an increase in the High School Taxable Value and the significant decline in the obligation to the Debt Service Fund.

**HS Levied Dollars Comparison
FY2020 vs FY2021**



	2020	2021
Building Reserve	\$13,554	\$12,660
Debt Service	\$210,806	\$66,650
Flexibility	\$-	\$-
Technology	\$100,000	\$100,000
Adult Ed	\$16,063	\$13,574
Tuition	\$18,163	\$11,712
Bus Depreciation	\$85,108	\$82,613
Transportation	\$185,647	\$179,413
General	\$229,219	\$302,749

**HS Levied Mills Comparison
FY2020 vs FY2021**



	2020	2021
Building Reserve	1.51	1.37
Debt Service	23.50	7.24
Flexibility	0.00	0.00
Technology	11.15	10.86
Adult Ed	1.79	1.47
Tuition	2.03	1.27
Bus Depreciation	9.49	8.97
Transportation	20.70	19.48
General	33.35	32.86

CASCADE PUBLIC SCHOOLS
Statement of Revenue Budget vs Actuals
For the Accounting Period: 6 / 20

Fund	Recei ved Current Month	Recei ved YTD	Esti mated Revenue	Revenue To Be Recei ved	% Recei ved
201 General Fund	129,159.41	989,707.56	800,744.88	-188,962.68	124 %
210 Transportati on	42,504.84	239,653.58	247,990.00	8,336.42	97 %
211 Bus Depreciati on	12,065.73	88,452.79	85,108.21	-3,344.58	104 %
213 Tui ti on	1,729.92	17,970.91	18,163.04	192.13	99 %
214 Reti rement	15,732.65	140,231.36	135,270.85	-4,960.51	104 %
217 Adul t Educati on	1,564.17	16,037.59	16,063.27	25.68	100 %
228 Technol ogy	9,893.38	101,356.84	100,902.65	-454.19	100 %
229 Fl ex	162.47	1,209.08	0.00	-1,209.08	** %
250 Debt Servi ce	18,402.57	208,961.11	210,805.92	1,844.81	99 %
261 Bui l di ng Reserve	2,011.65	25,563.84	25,100.00	-463.84	102 %
Grand Total :	233,226.79	1,829,144.66	1,640,148.82	-188,995.84	112 %



Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0102 Cascade H S

Detail Expenditure

Fund	Account	Description	2019 Value	2020 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	32,613.08	34,067.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	423,922.55	313,572.51
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,397.21	7,060.56
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	15,057.41	15,327.37
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	12,709.60	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	10,697.28	0.00
XX	XXX 4XXX 725	Major Construction Services	7,175.00	18,735.24
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	0.00	5,259.63
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00

SECTION 5

Non-Budgeted Funds



112 FOOD SERVICE FUND

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

The sources of revenue for this fund include:

- Lunch Sales
- State Reimbursements
- Federal Reimbursements
- Grants

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

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

To budget the Food Service Fund, we take into consideration prior year expenditures and revenues, as well as enrollment counts. Based off of those prior year numbers, we add inflationary contingencies to help cover the cost of food and either increase or decrease the budget based on whether our enrollment is up or down.

FY2021's Food Service Budget is set as follows:

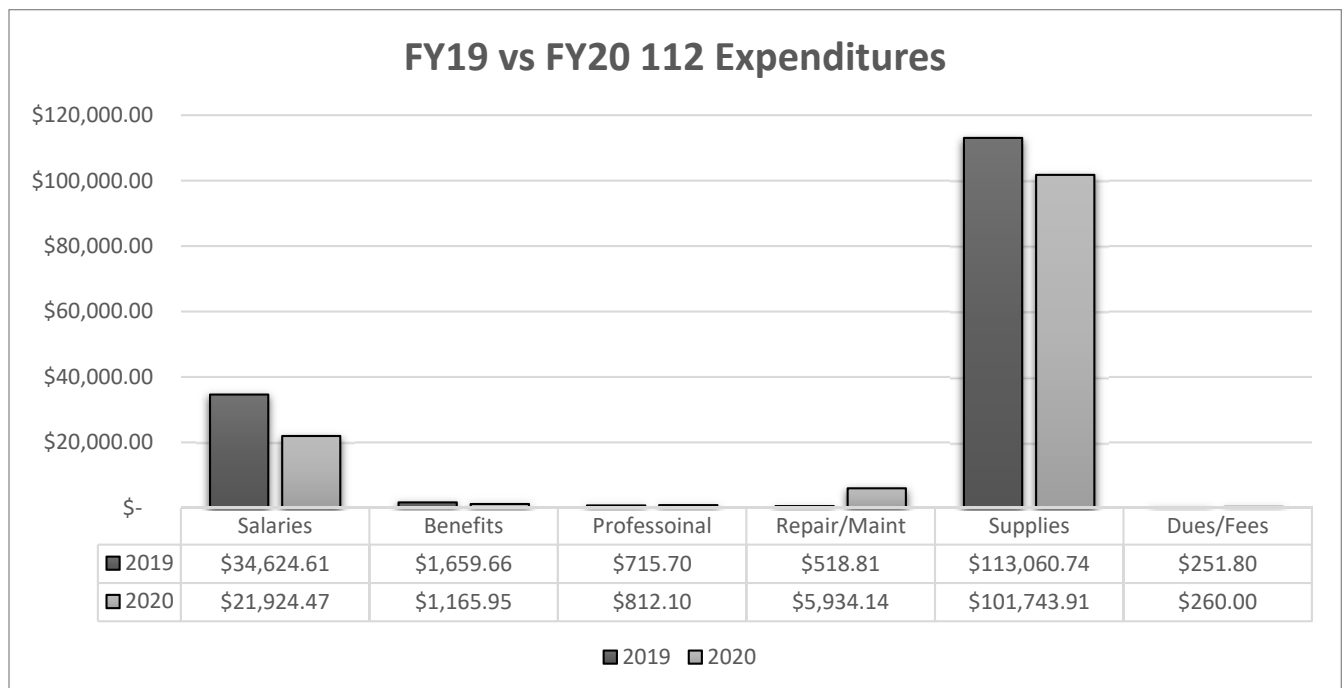
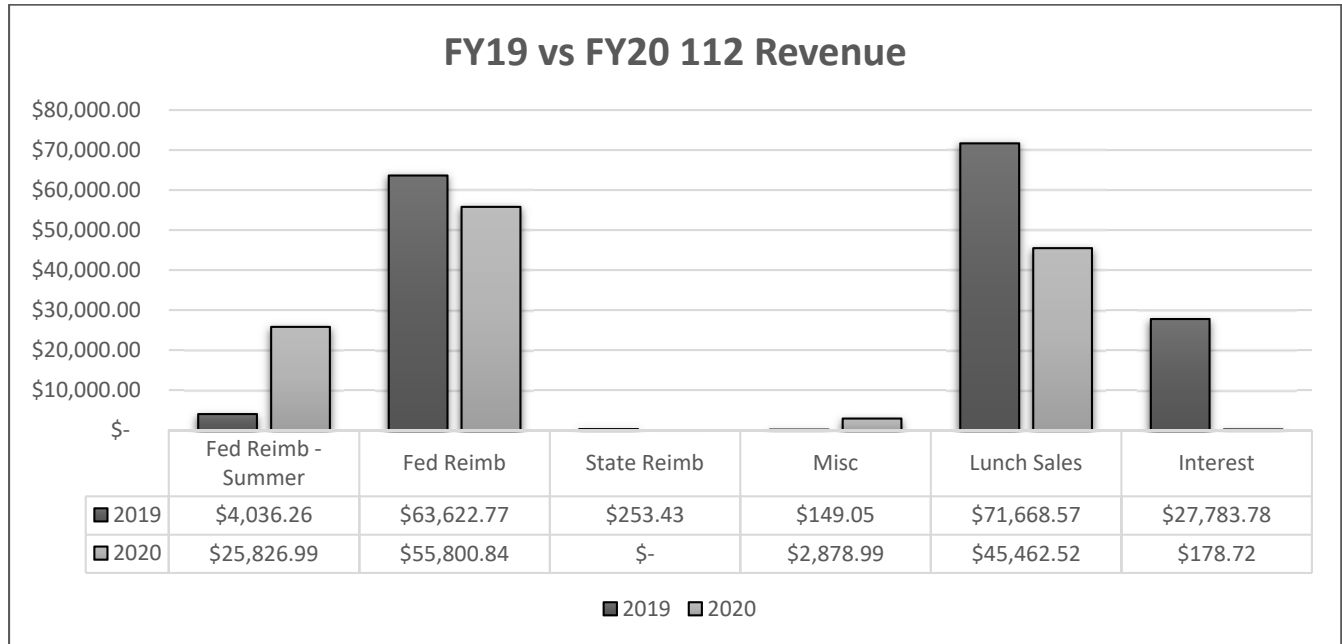
100-199 Salaries:	\$22,020
200-299 Benefits:	\$1,298
300-399 Professional:	\$2,000
400-499 Repair & Main't:	\$8,000
500-599 Travel:	\$200
600-699 Supplies & Food:	\$125,500
800-899 Dues & Fees:	\$600



The Food Service fund's ending cash balance at June 30, 2020 was \$15,005. This will be used to fund the Food Service account for FY2021. The total budget is set at \$159,618.

112 FOOD SERVICE FUND REVENUES & EXPENDITURES

Like other funds, FY2020 saw a decrease in both overall revenues and expenditures in the Food Service fund. With the school shut down, the District provided less meals to students than in typical years. The USDA allowed schools to utilize the Summer Food program starting in March of 2020, which allowed the school to provide meals to all children in the community, ages 0-18, regardless of whether they are enrolled in the District or not. The Summer Food program reimburses schools at a higher rate than the regular School Food program.





Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0101 Cascade Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2019 Value	2020 Value
	1510 Interest Earnings		27,783.78	178.72
	1611 National School Lunch Program		68,844.57	45,462.52
	1900 Other Revenue from Local Sources		149.05	2,878.99
	3220 State - School Nutrition Match		0.00	0.00
	3220 State Food Services Match		253.43	0.00
	4550 Federal Child Nutrition		63,622.77	0.00
	4550 Federal School Nutrition Reimbursement		0.00	55,800.84
	4555 School Foods Summer Program - 10.559		4,036.26	0.00
	4555 School Nutrition Summer Food Service Program		0.00	25,826.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			164,689.86	130,148.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2019 Value	2020 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	34,624.61	21,924.47
			2XX Personal Services - Employee Benefits	1,659.66	1,165.95
			3XX Purchased Professional and Technical Services	715.70	812.10
			4XX Purchased Property Services	518.81	5,934.14
			6XX Supplies and Materials	114,693.74	101,743.91
			810 Dues and Fees	251.80	260.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				152,464.32	131,840.57

Schedule Of Changes Worksheet						Fund Code 12	
Beginning Fund Balance						16,612.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						130,148.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						131,840.57	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	7,507.00	Less Last Year	0.00	(4a)	7,507.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						7,507.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						22,426.86	(5)

X15 MISCELLANEOUS FUND

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

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

- **Title I – Schoolwide**
 - Title I, Part A, along with the rest of the Elementary and Secondary Education Act was reauthorized on December 10, 2015 by the Every Student Succeeds Act, P.L. 114-95.
 - More than 50,000 public schools across the country use Title I funds to provide additional academic support and learning opportunities to help low-achieving children master challenging curricula and meet state standards in core academic subjects.
 - Cascade School District uses this grant to fund our Title I Program. The grant is ran through the Elementary School District.
 - ***FY2021 Grant Award: \$117,456***

- **Title IV – 21st Century**
 - The SSAE program is intended to improve students’ academic achievement by increasing the capacity of state education agencies, local education agencies, and local communities to provide all students with access to a well-rounded education.
 - Cascade School District uses this grant to fund the XCELL After School Program. The grant is ran through the Elementary School District.
 - For this year, OPI allowed schools to roll over remaining funds from FY20 not expended due to the COVID-19 pandemic to FY21.
 - ***FY2020 Grant Remaining: \$51,205***
 - ***FY2021 Grant Award: \$125,000***

- **Carl Perkins - Secondary**
 - This program provides funding to assist high schools in paying the additional costs of approved career and technical education programs. Career and technical education programs eligible for Carl D. Perkins funding include: agriculture education; health occupations education; business education; family and consumer sciences education; industrial, trades & technology education; and marketing education. Programs must be taught by instructors endorsed in the respective curricular area.
 - Cascade School District uses this grant to help supplement activities such as FFA & BPA. The grant is ran through the High School School District.
 - ***FY2021 Grant Award: TBD (typically around \$6,000)***

- **Title VI, Part B – SRSA (REAP)**
 - The purpose of the Small Rural School Achievement program is to provide rural LEAs with financial assistance to fund initiatives aimed at improving student academic achievement.
 - Cascade School District uses this grant for technology, professional development, supplies, etc. Each District is awarded a separate grant.
 - ***FY2021 Grant Award: EL - \$13,898; HS - \$5,773***

- **VoEd All Career & Tech Programs**
 - Like Carl Perkins, this program provides funding to support and improve Montana Schools Career and Technical Education programs.
 - Cascade School District uses this grant to help fund Vocational Education classes including Agriculture, Business and Family & Consumer Sciences. The grant is ran through the High School District.
 - ***FY2021 Grant Award: TBD (typically around \$6,500)***

- **Advancing Agriculture Education Program**
 - Established through 20-7-334, MCA, this program is funded through the advancing agriculture education in Montana program in the state special revenue fund. Ag Ed programs may submit applications to the OPI for grant awards.
 - This grant is used for the VoAg classes and is not guaranteed. The grant is ran through the High School District
 - ***FY2021 Grant Award: TBD***

- **Jobs for Montana Graduates**
 - JMG is a program funded by the Montana Department of Labor and Industry with the main purpose of preparing middle and high school students for the workforce. JMG actively promotes student success by connecting students with local employer and teaching them workplace professionalism, leadership skills and career readiness.
 - Cascade Schools uses this grant to fund the JMG activity group. The grant is ran through the High School District.
 - ***FY2021 Grant Award: \$3,000***

- **SPRINT Grant**
 - This grant/donation is provided to the school every year by SPRINT for the use of District property to house a cell tower. The District has historically used this grant to pay for the yearly district house payment and maintenance and upkeep on the property.
 - ***FY2021 Grant Award: TBD (typically around \$12,000)***

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

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

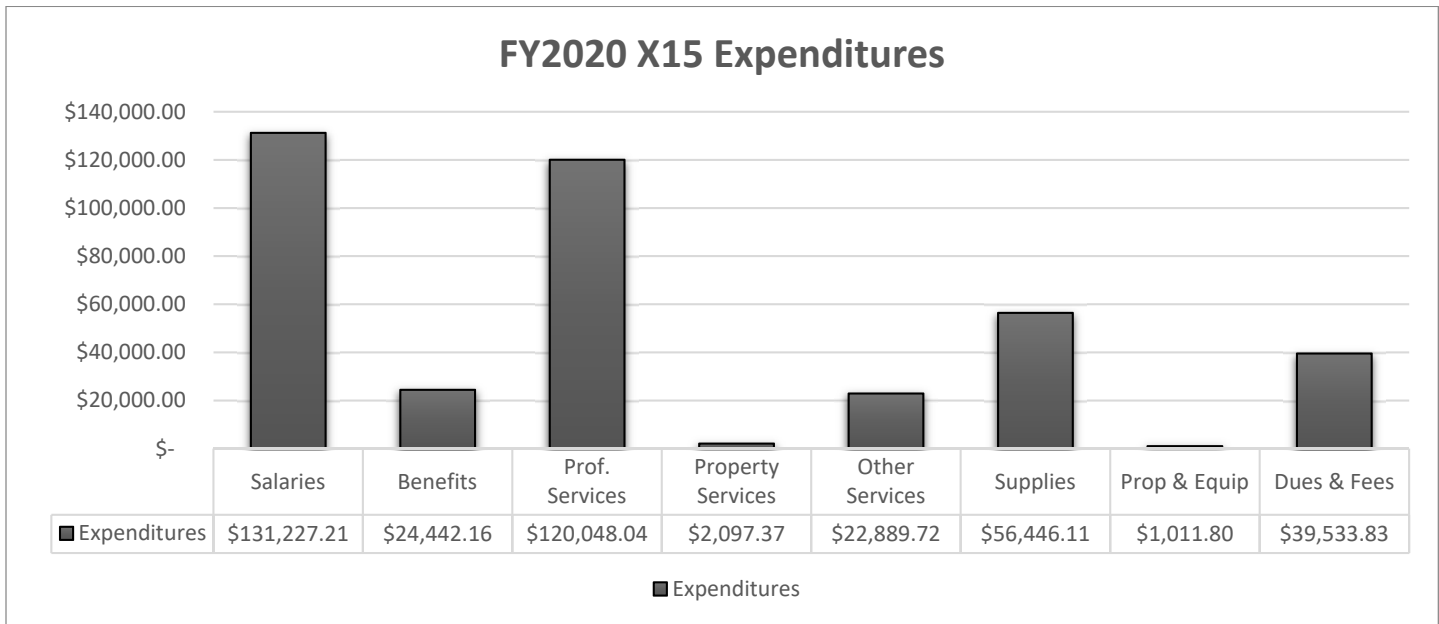
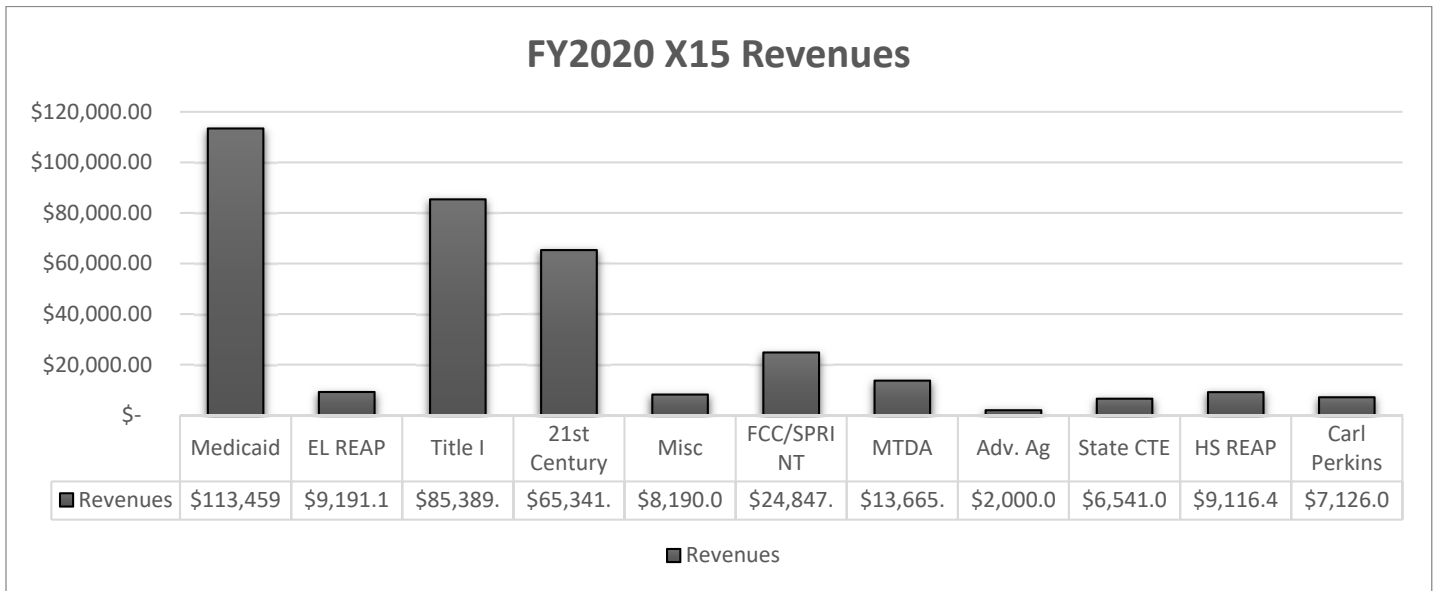
- **CARES Act of 2020**
 - Purpose: To provide a measure of federal support in the wake of the public health crisis and economic downturn brought about by the COVID-19 virus. Congress set aside approximately \$13.5 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the

CARES Act for the Elementary and Secondary Education Agencies based on a formula stipulated in the legislation. Grants shall be allocated to each State in the same proportion as each State received under Part A of Title I of the Elementary and Secondary Education Act of 1965 (ESEA) in the most recent fiscal year.

- Use of Funds: Public Law 116-136 §23004: (a) Subject to subsection (b), and notwithstanding any other provision of law, funds made available in this Act, or transferred pursuant to authorization granted in this Act may only be used to prevent, prepare for, and respond to coronavirus. Legislation: Pub Law No: 116-136, §18003.
 - Grant Period: Funds must be obligated by September 30, 2022 and fully liquidated by November 10, 2022.
 - ***Grant Award: \$60,294***
- **Coronavirus Relief Fund**
 - On July 15, Governor Bullock announced \$75 million to schools for the purposes of reopening schools this fall. \$10 million will be set aside to assist schools with incremental transportation costs. The remaining \$65 million will be distributed on a per ANB basis to 155,294 budgeted ANB. This is approximately \$418.50 per budgeted ANB.
 - CRF funds must be expended by December 30, 2020. A final report of expenditures will be due January 15, 2021. Any funds not spent on eligible activities by December 30, 2020 must be returned to the State of Montana for repayment to the federal government under the conditions authorized in the CARES Act. These funds may be offset, reduced, or returned to the State of Montana should Congress authorize the timely release of additional funds to be used by schools for identical purposes.
 - Allowable Expenses: Expenses must be specifically related to adjusting, adapting, and providing accommodations for students, parents, educators, and schools and their learning environment due to the needs generated by COVID 19.
 - ***Grand Award: \$89,153 – EL, \$39,763 – HS***
- **Miscellaneous Grants**
 - **Donations & Misc Revenue**

X15 MISCELLANEOUS FUND REVENUES & EXPENDITURES

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





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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	2020 Value
027		
	4650 Federal Miscellaneous Grants from OPI	0.00
090 Donations & Misc Revenue		
	1900 Other Revenue from Local Sources	0.00
	6100 Material Prior Period Revenue Adjustments	2,967.01
419 21st Century Community Learning		
	4340 Title IV, Part B, 21st Century Community Learning Centers	0.00
420 21st Century 2019-2020		
	4340 Title IV, Part B, 21st Century Community Learning Centers	64,264.90
	4550 Federal Child Nutrition	0.00
	4550 Federal School Nutrition Reimbursement	1,076.20
518		
	4200 Title I, Part A, Improving Basic Programs	0.00
519 Title I - Schoolwide 2018-2019		
	4200 Title I, Part A, Improving Basic Programs	0.00
520 Title I - Schoolwide 2019-2020		
	4200 Title I, Part A, Improving Basic Programs	85,389.00
555 Medicaid		
	3355 Medicaid - Miscellaneous	113,459.57
562		
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	0.00
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	0.00
563 REAP 2018-19 ELEM		
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	0.00
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	0.00
564 REAP 2019-20 ELEM		
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	9,191.18
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		276,347.86

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

PRC	Program	Function	Object	2019 Value	2020 Value
419 21st Century Community Learning					
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			1XX Personal Services - Salaries		7,533.75
			2XX Personal Services - Employee Benefits		1,055.78
			3XX Purchased Professional and Technical Services		1,155.00



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

PRC	Program	Function	Object	2019 Value	2020 Value
			5XX Other Purchased Services		665.24
			6XX Supplies and Materials		7,936.75
			810 Dues and Fees		2,479.00
			419 Subtotal		<u>20,825.52</u>
420	21st Century 2019-2020				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			1XX Personal Services - Salaries		40,318.50
			2XX Personal Services - Employee Benefits		5,441.52
			3XX Purchased Professional and Technical Services		3,050.00
			6XX Supplies and Materials		16,647.00
			420 Subtotal		<u>65,457.02</u>
519	Title I - Schoolwide 2018-2019				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		2,028.20
			519 Subtotal		<u>2,028.20</u>
520	Title I - Schoolwide 2019-2020				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		58,047.80
			2XX Personal Services - Employee Benefits		9,925.12
			6XX Supplies and Materials		611.53
			24XX Support Services - School Administration		
			1XX Personal Services - Salaries		10,955.01
			2XX Personal Services - Employee Benefits		5,877.12
			520 Subtotal		<u>85,416.58</u>
555	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		113,622.57
			555 Subtotal		<u>113,622.57</u>
563	REAP 2018-19 ELEM				
	412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		1,850.25
			563 Subtotal		<u>1,850.25</u>
564	REAP 2019-20 ELEM				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		513.43



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

PRC	Program	Function	Object	2019 Value	2020 Value
	412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
	1XXX Instruction				
			5XX Other Purchased Services		8,060.35
	24XX Support Services - School Administration				
			3XX Purchased Professional and Technical Services		617.40
			564 Subtotal		9,191.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					298,391.32

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					66,154.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					276,347.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					298,391.32 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	16,891.15	(4b)	-16,891.15
					-16,891.15 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,220.36 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
090 Donations & Misc Revenue	2,967.01	0.00	2,967.01
419 21st Century Community Learning	0.00	20,825.52	-20,825.52
420 21st Century 2019-2020	65,341.10	65,457.02	-115.92
519 Title I - Schoolwide 2018-2019	0.00	2,028.20	-2,028.20
520 Title I - Schoolwide 2019-2020	85,389.00	85,416.58	-27.58
555 Medicaid	113,459.57	113,622.57	-163.00
563 REAP 2018-19 ELEM	0.00	1,850.25	-1,850.25
564 REAP 2019-20 ELEM	9,191.18	9,191.18	0.00
Total	276,347.86	298,391.32	-22,043.46



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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	2020 Value
002		
	1900 Other Revenue from Local Sources	0.00
005 MTDA		
	3290 State - Other State Grants	13,665.61
016 Track Renovation		
	1900 Other Revenue from Local Sources	8,090.00
	1910 Rentals	24,847.57
017 IGraduate Montana		
	1900 Other Revenue from Local Sources	0.00
019 State CTE 2018-2019		
	3900 State - Career & Technical Education	0.00
020 State CTE 2019-2020		
	3900 State - Career & Technical Education	6,541.00
022 Advancing Agriculture Education Program		
	3270 State - Advancing Agriculture Education	2,000.00
090 Donations & Misc Revenue		
	1900 Other Revenue from Local Sources	100.00
	6100 Material Prior Period Revenue Adjustments	-4,769.00
219		
	3290 State - Other State Grants	0.00
318		
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	0.00
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	0.00
319 Carl Perkins 2018-2019		
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	912.00
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	0.00
320 CARI Perkins 2019-2020		
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	6,214.00
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	0.00
571		
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	0.00
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	0.00
572		
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	0.00
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	0.00
573 REAP 2018-2019 HS		
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	0.00
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	0.00



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574 REAP 2019-2020 HS

4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	9,116.45
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 66,717.63

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

PRC	Program	Function	Object	2019 Value	2020 Value
005	MTDA				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,343.95
	325	Montana Digital Academy			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		2,142.62
			005 Subtotal		14,486.57
015	FCC License Lease				
	1XX	Regular Education Programs - Elementary/Secondary			
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt		28,178.56
			850 Interest on Debt		891.44
			015 Subtotal		29,070.00
016	Track Renovation				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		2,097.37
			6XX Supplies and Materials		11,976.53
			016 Subtotal		14,073.90
017	IGraduate Montana				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			6XX Supplies and Materials		294.00
			810 Dues and Fees		170.00
	329	State - Miscellaneous Grants			
		1XXX	Instruction		
			6XX Supplies and Materials		2,300.00
		21XX	Support Services - Students		
			6XX Supplies and Materials		310.00
			017 Subtotal		3,074.00
018	State CTE 2017-2018				
	391	State Career & Technical Education Entitlement - Agriculture			
		1XXX	Instruction		
			6XX Supplies and Materials		111.89
			018 Subtotal		111.89



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2019 Value	2020 Value
019	State CTE 2018-2019				
	391 State Career & Technical Education Entitlement - Agriculture				
	1XXX Instruction				
			6XX Supplies and Materials		390.94
			019 Subtotal		390.94
020	State CTE 2019-2020				
	391 State Career & Technical Education Entitlement - Agriculture				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		135.00
			5XX Other Purchased Services		134.44
			6XX Supplies and Materials		4,938.66
	392 State Career & Technical Education Entitlement - Business				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		280.00
			5XX Other Purchased Services		2,104.21
			6XX Supplies and Materials		254.79
			020 Subtotal		7,847.10
022	Advancing Agriculture Education Program				
	327 State - Advancing Agriculture Education				
	1XXX Instruction				
			6XX Supplies and Materials		585.43
			810 Dues and Fees		6,914.83
			022 Subtotal		7,500.26
220	JMG Grant 2019-2020				
	329 State - Miscellaneous Grants				
	1XXX Instruction				
			6XX Supplies and Materials		301.99
			810 Dues and Fees		900.00
			220 Subtotal		1,201.99
320	CARI Perkins 2019-2020				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
	1XXX Instruction				
			5XX Other Purchased Services		3,865.13
			6XX Supplies and Materials		2,356.96
			320 Subtotal		6,222.09
573	REAP 2018-2019 HS				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		434.54



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object	2019 Value	2020 Value	
	412	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials		4,763.39
			7XX	Property and Equipment Acquisition		1,011.80
			573 Subtotal			6,209.73
574	REAP 2019-2020 HS					
	412	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
		1XXX	Instruction			
			5XX	Other Purchased Services		8,060.35
			6XX	Supplies and Materials		816.00
		24XX	Support Services - School Administration			
			3XX	Purchased Professional and Technical Services		240.10
			574 Subtotal			9,116.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						99,304.92

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					65,819.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					66,717.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					99,304.92 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	4,777.13 (4b)	-4,777.13 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					28,455.25 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
005 MTDA	13,665.61	14,486.57	-820.96
015 FCC License Lease	0.00	29,070.00	-29,070.00
016 Track Renovation	32,937.57	14,073.90	18,863.67
017 IGraduate Montana	0.00	3,074.00	-3,074.00
018 State CTE 2017-2018	0.00	111.89	-111.89
019 State CTE 2018-2019	0.00	390.94	-390.94
020 State CTE 2019-2020	6,541.00	7,847.10	-1,306.10
022 Advancing Agriculture Education Program	2,000.00	7,500.26	-5,500.26
090 Donations & Misc Revenue	-4,669.00	0.00	-4,669.00
220 JMG Grant 2019-2020	0.00	1,201.99	-1,201.99
319 Carl Perkins 2018-2019	912.00	0.00	912.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
320 CARI Perkins 2019-2020	6,214.00	6,222.09	-8.09
573 REAP 2018-2019 HS	0.00	6,209.73	-6,209.73
574 REAP 2019-2020 HS	9,116.45	9,116.45	0.00
Total	66,717.63	99,304.92	-32,587.29

X21 COMPENSATED ABSENCES FUND

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

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

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

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

School District Name/No.	Cascade School District								
For Fiscal Year Ended:	2020								
COMPENSATED ABSENCES WORKSHEET - RECAP	Total Vacation and Sick Leave Liability	Employer FICA	Employer PERS	Employer TRS	Employer Unemployment	Employer Workers Comp	Compensated Absence Liability		
Administrative & Non-Teaching Staff	42,825.18	3,276.15	1,824.74	1,913.95	111.33	1,036.49	50,987.84		
Teaching Staff	35,007.42	2,678.07	0.00	3,175.18	91.02	171.54	41,123.23		
TOTALS	77,832.60	5,954.22	1,824.74	5,089.13	202.35	1,208.03	92,111.07		
COMPENSATED ABSENCE LIABILITY FUND LIMIT (see 20-9-512, MCA below):								121	221
Total Liability for Administrative & Non-Teaching Staff							50,987.84	28,389.38	22,598.46
							X 30%	30%	30%
Maximum amount allowed in Compensated Absences Liability Fund (21)							15,296.35	8,516.81	6,779.54
Enter Cash Balance in Fund 21 as of June 30							12,784.25	6,621.22	6,163.03
Amount allowed to transfer (if negative, must transfer back to General Fund; if positive, may transfer up to this amount from General Fund)							2,512.10	1,895.59	616.51

FY2021 Compensated Absence Fund Budgets:

- Elementary: \$8,516.81
- High School: \$6779.54



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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	2019 Value	2020 Value
	5300 Operating Transfers from Other Funds	1,601.59	1,895.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,601.59	1,895.59

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

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	2,508.92
			2XX Personal Services - Employee Benefits	0.00	11.93
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,805.34	0.00
			2XX Personal Services - Employee Benefits	119.70	0.00
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,861.35	0.00
			2XX Personal Services - Employee Benefits	157.29	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,943.68	2,520.85

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	9,142.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,895.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,520.85	(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)	8,516.81	(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	2019 Value	2020 Value
	5300 Operating Transfers from Other Funds	4,152.00	616.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,152.00	616.51

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

PRC	Program	Function	Object	2019 Value	2020 Value	
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries	0.00	2,315.93	
			2XX Personal Services - Employee Benefits	0.00	11.02	
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	1,805.35	0.00	
			2XX Personal Services - Employee Benefits	119.69	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,925.04	2,326.95	

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	8,489.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	616.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,326.95	(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)	6,779.54	(5)

260 BUILDING FUND

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

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

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

Current Fund Balance of this fund is \$0.00





Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0102 Cascade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Revenue	2019 Value	2020 Value
	6100 Material Prior Period Revenue Adjustments	0.00	16.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>16.69</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	2,311.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,311.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	4,741.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,758.00	(5)

282 INTERLOCAL AGREEMENT FUND

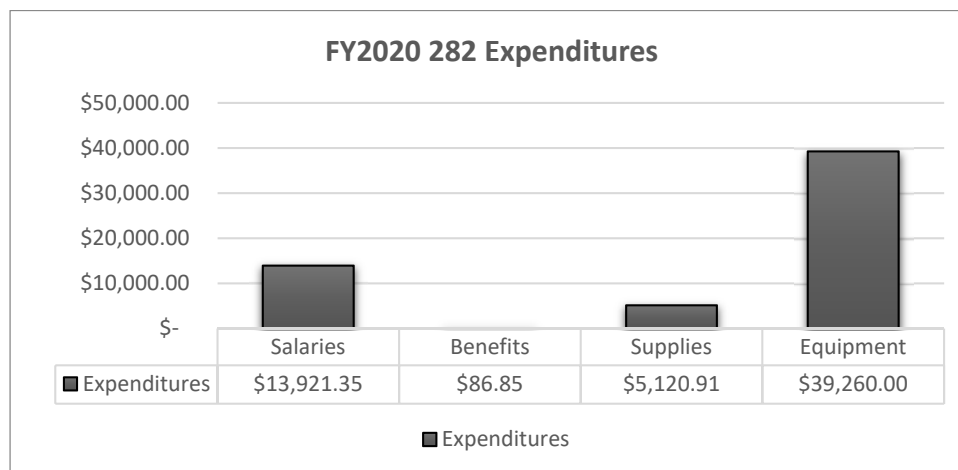
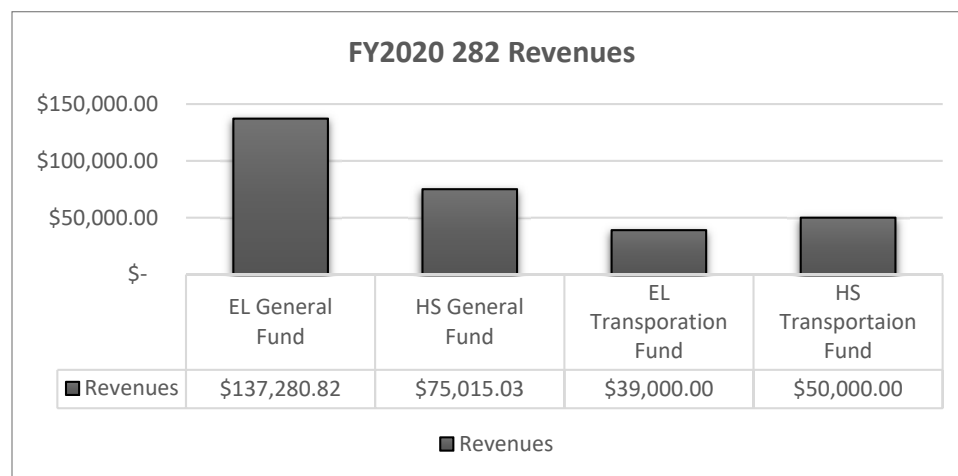
The Interlocal Agreement Fund, authorized by Sections 20-7-457, 20-3-363, 20-9-511, 20-7-801, and 20-9-701, MCA, for the purpose of accounting for revenues and expenditures related to an interlocal agreement between two or more school districts or other local governments. Expenditures are limited to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

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

Cascade School District created an Interlocal Agreement Fund through a Multi-District Agreement with the Elementary and High School Districts in 2016. It was renewed for an additional 3 years in 2019. Since then, the District has been able to transfer year end monies from the General and Transportation Funds for discretionary use across both Districts.

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

FY2021 Fund Balance: \$489,347





Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0102 Cascade H S

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	2019 Value	2020 Value
1900	Other Revenue from Local Sources	0.00	1,000.00
5300	Operating Transfers from Other Funds	71,000.00	125,015.03
5700	Resources Transferred from Other School Districts or Cooperatives	68,500.00	176,280.82
6100	Material Prior Period Revenue Adjustments	0.00	-2,252.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		139,500.00	300,043.11

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

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	13,921.35
			2XX Personal Services - Employee Benefits	0.00	86.85
26XX Operation and Maintenance of Plant Services					
			6XX Supplies and Materials	2,157.00	0.00
			7XX Property and Equipment Acquisition	0.00	39,260.00
27XX Student Transportation Services					
			7XX Property and Equipment Acquisition	16,750.00	0.00
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	7,175.00	0.00
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			6XX Supplies and Materials	2,934.00	5,120.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				29,016.00	58,389.11

Schedule Of Changes Worksheet Fund Code 82

Beginning Fund Balance	247,693.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	300,043.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,389.11	(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)	489,347.14	(5)



Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0102 Cascade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84	
PRC	Revenue		2019 Value	2020 Value
	1510 Interest Earnings		188.32	209.44
	1700 Student Extracurricular Activity Receipts		252,872.58	181,634.31
	6100 Material Prior Period Revenue Adjustments		248.15	19.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			253,309.05	181,863.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 84	
PRC	Program	Function	Object	2019 Value	2020 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	231,840.92	146,012.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				231,840.92	146,012.14

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance					67,084.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					181,863.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					146,012.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					102,935.34	(5)

284 EXTRACURRICULAR FUND

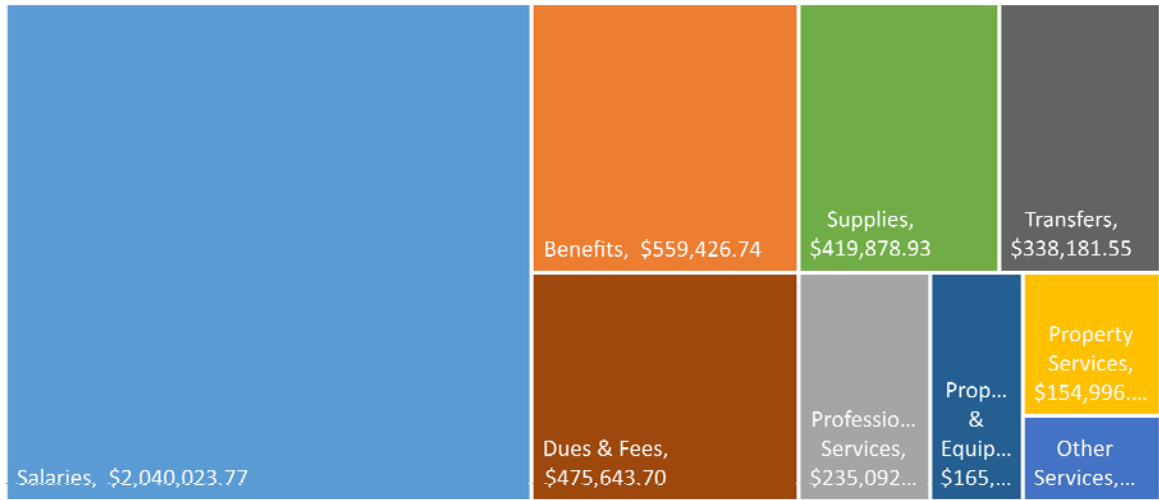
The Student Extracurricular Fund, as authorized by Section 20-9-504, MCA, is used for receiving and expending money collected for pupil extracurricular functions. Examples include athletics, clubs, classes, student government organizations and student publications. Funds may be maintained in a separate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

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

Account	Opening Balance	Receipts				Transfers (+)	Invest (+)	Misc.	Misc.	Closing Balance
		Disbursed (-)	in Transit (+)	Deposits (+)	Earnings (+)			Charges (-)		
1 ANNUAL	21.37	0.00	0.00	375.18	0.00		0.75	0.00	397.30	
36 ART	0.00	50.00	0.00	803.20	0.00		0.73	0.00	753.93	
2 ATHLETICS	7486.70	35391.25	0.00	51233.40	-332.47		42.77	2.50	23036.65	
5 BAND	5123.99	3973.97	0.00	3664.05	-576.15		10.08	0.00	4248.00	
51 BOOK FAIR	257.77	2024.73	0.00	1797.02	0.00		0.66	0.00	30.72	
3 BPA	1144.27	14510.22	0.00	19836.58	0.00		9.93	88.00	6392.56	
4 CHEER/PEP CLUB	818.05	544.79	0.00	711.00	0.00		1.99	0.00	986.25	
7 CHOIR	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
59 CLASS OF 2020	967.36	129.99	0.00	0.00	0.00		2.27	0.00	839.64	
60 CLASS OF 2021	697.85	772.30	0.00	742.00	0.00		1.76	0.00	669.31	
16 CLASS OF 2022	293.14	0.00	0.00	659.62	0.00		1.67	0.00	954.43	
61 CLASS OF 2023	0.00	0.00	0.00	242.20	0.00		0.39	0.00	242.59	
13 CONCESSIONS	12142.36	21315.55	0.00	29441.83	-1700.88		37.55	0.10	18605.21	
47 COUNSELING	1714.93	0.00	0.00	0.00	0.00		4.06	0.00	1718.99	
65 DRIVERS EDUCATION	1.26	5777.39	0.00	5775.00	0.00		1.13	0.00	0.00	
32 FCS	0.23	0.00	0.00	0.00	0.00		0.00	0.00	0.23	
15 FFA	4364.98	44101.95	0.00	46525.83	375.00		10.43	157.00	7017.29	
64 FOOD SERVICE CLEARING	135.83	45081.59	-134.48	20270.06	2234.50		12.23	7077.00	359.63	
12 HS BOYS' BB	486.99	0.00	0.00	50.00	0.00		1.53	0.00	738.52	
46 HS CROSS COUNTRY	533.42	167.00	0.00	134.21	0.00		1.23	0.00	501.86	
38 HS FOOTBALL	4535.48	5060.44	0.00	5210.13	0.00		10.71	0.00	4695.88	
40 HS GIRLS' BB	1393.81	1658.37	0.00	1141.30	0.00		2.95	0.00	879.69	
66 HS GOLF	260.46	0.00	0.00	0.00	0.00		0.62	0.00	261.08	
19 HS HONOR SOCIETY	1001.44	0.00	0.00	0.00	0.00		2.36	0.00	1003.80	
29 HS STUDENT COUNCIL/MBI	880.65	245.81	0.00	272.30	0.00		2.13	0.00	909.27	
37 HS TRACK	549.47	0.00	0.00	0.00	0.00		1.30	0.00	550.77	
10 HS VOLLEYBALL	2556.35	1649.17	0.00	2024.60	0.00		7.06	0.00	2938.84	
34 HS WRESTLING	1019.94	58.43	0.00	0.00	0.00		2.36	0.00	963.87	
57 JH BOYS BB	334.25	0.00	0.00	0.00	0.00		0.79	0.00	335.04	
39 JH FOOTBALL	1.72	0.00	0.00	0.00	0.00		0.00	0.00	1.72	
56 JH GIRLS BB	24.21	173.90	0.00	655.10	0.00		0.69	0.00	506.10	
35 JH HONOR SOCIETY	204.81	0.00	0.00	0.00	0.00		0.48	0.00	205.29	
27 JH STUDENT COUNCIL	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
53 JH TRACK	780.25	0.00	0.00	0.00	0.00		1.85	0.00	782.10	
54 JH VOLLEYBALL	278.10	525.00	0.00	500.00	0.00		0.61	0.00	253.71	
43 JMG	81.49	646.52	0.00	771.06	0.00		0.29	0.00	206.32	
6 JUNIOR TIRP	0.00	1694.31	0.00	5498.99	0.00		4.96	0.00	3809.64	
18 K-8 MISC EARNINGS	3111.40	185.57	0.00	262.10	0.00		7.49	0.00	3195.42	
26 LIVING 2 SERVE	1054.84	2770.41	0.00	2509.00	0.00		2.39	0.00	795.82	
25 REVOLVING	3560.33	410.00	0.00	871.61	0.00		8.67	128.16	3902.45	
24 ROBOTICS	22.22	0.00	0.00	0.00	0.00		0.03	0.00	22.25	
9 SCHOLARSHIP	2069.15	1413.06	0.00	1488.00	0.00		4.89	0.00	2148.98	
33 SHOP FUND	210.21	2458.95	0.00	3100.00	0.00		2.64	0.00	853.90	
31 TECHNOLOGY	5505.10	0.00	0.00	210.00	0.00		13.27	0.00	5728.37	
17 XCELL	1487.70	1095.19	0.00	329.00	0.00		3.10	0.00	724.61	
898 MISC EARNINGS	119.08	0.00	0.00	0.00	0.00		0.00	0.00	119.08	
899 MISC CHARGES	7.86	0.00	0.00	0.00	0.00		0.00	0.00	7.86	
Bank Account Totals	67240.82	193885.86	-134.40	237304.37	0.00		222.80	7452.76	103294.97	

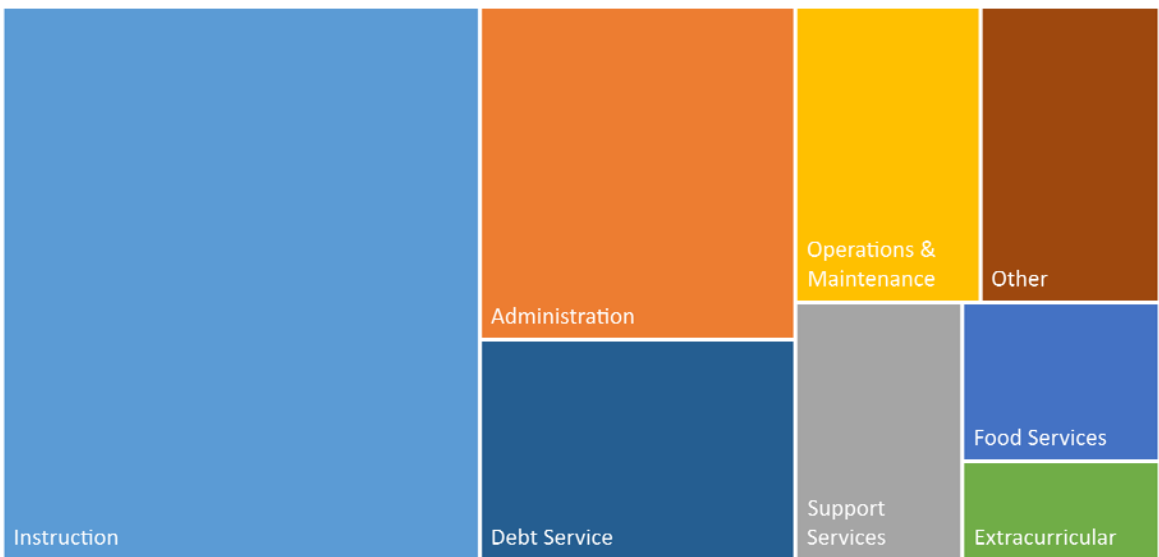
FY2020 Expenditures by Type

- Salaries
- Benefits
- Professional Services
- Property Services
- Other Services
- Supplies
- Property & Equipment
- Dues & Fees
- Transfers



FY2020 Expenditures by Service

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



SECTION 6

Fixed Assets & Liabilities





Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0101 Cascade Elem

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	17,500.00	0.00	0.00	0.00	17,500.00
Land Improvements	132,391.00	0.00	0.00	0.00	132,391.00
*** Buildings	4,384,610.75	16,623.33	22,514.01	0.00	4,423,748.09
Machinery and Equipment	821,585.77	-31,370.00	41,850.00	0.00	832,065.77
Totals at Historical Cost	5,356,087.52	-14,746.67	64,364.01	0.00	5,405,704.86
Depreciation					
Improvement Accum	108,888.09	0.00	4,683.12	0.00	113,571.21
Building Accum	1,816,838.16	21.74	92,254.46	0.00	1,909,114.36
*** Machinery and Equipment Accum	569,071.51	-36,421.67	54,494.81	0.00	587,144.65
Total Accumulated Depreciation	2,494,797.76	-36,399.93	151,432.39	0.00	2,609,830.22
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,861,289.76	21,653.26	-87,068.38	0.00	2,795,874.64

* 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

FY2019-20

Submit ID:

07 Cascade County

0102 Cascade H S

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	47,500.00	0.00	0.00	0.00	47,500.00
Land Improvements	147,592.00	0.00	0.00	0.00	147,592.00
*** Buildings	3,914,315.13	74,172.82	62,785.81	0.00	4,051,273.76
*** Machinery and Equipment	905,121.78	27,476.00	41,850.00	0.00	974,447.78
Totals at Historical Cost	5,014,528.91	101,648.82	104,635.81	0.00	5,220,813.54
Depreciation					
Improvement Accum	116,472.16	0.01	6,127.08	0.00	122,599.25
*** Building Accum	1,709,078.34	5,712.52	86,193.20	0.00	1,800,984.06
*** Machinery and Equipment Accum	648,767.93	3,294.13	58,994.33	0.00	711,056.39
Total Accumulated Depreciation	2,474,318.43	9,006.66	151,314.61	0.00	2,634,639.70
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,540,210.48	92,642.16	-46,678.80	0.00	2,586,173.84

* 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.

Cascade School District #3 & B
 Cascade County
 Capital Assets Depreciation Schedule
 June 30, 2020

New Additions														
System No.	Description	Date Acquired	Method	Life	Beginning Balance	Additions	Deletions	Ending Balance	Beg. Accum. Depreciation	Current Depreciation	Deletion Reductions	Total Reductions	Net Book Value	Depreciation Category
GOVERNMENT-WIDE														
Elementary Buildings & Improvements														
10	ELEM/HS BLDG	1/1/1941	SL	50.000	20,953.00	-	-	20,953.00	20,953.00	-	-	20,953.00	-	2600
9	1956 ADDITION	1/1/1941	SL	50.000	107,917.00	-	-	107,917.00	107,917.00	-	-	107,917.00	-	2600
11	1936 ADDITION (LIBRARY)	1/1/1963	SL	50.000	34,642.00	-	-	34,642.00	34,642.00	-	-	34,642.00	-	2600
12	1968 ADDITION (ELEMENTARY)	1/1/1968	SL	50.000	73,934.00	-	-	73,934.00	73,934.00	-	-	73,934.00	-	2600
18	CONCESSION STAND-1 STORY	1/1/1974	SL	50.000	12,322.00	-	-	12,322.00	10,963.20	246.44	-	11,209.64	1,112.36	2600
13	1977 HS WING	1/1/1977	SL	50.000	386,010.00	-	-	386,010.00	320,387.00	7,720.20	-	328,107.20	57,902.80	2600
16	WELL HOUSE-1 STORY	1/1/1981	SL	50.000	2,850.00	-	-	2,850.00	2,138.00	57.00	-	2,195.00	655.00	2600
15	BUS BARN ONE STORY	1/1/1985	SL	50.000	89,734.00	-	-	89,734.00	60,124.40	1,794.68	-	61,919.08	27,814.92	2700
8	ATHLETIC STORAGE SHED	3/28/2000	SL	50.000	6,000.00	-	-	6,000.00	2,220.00	120.00	-	2,340.00	3,660.00	2600
14	2002 ADDITION-GYM 9 CLASS	6/1/2000	SL	50.000	2,064,500.00	-	-	2,064,500.00	785,589.00	41,290.00	-	826,879.00	1,237,621.00	2600
17	ROOF	3/30/2007	SL	50.000	702,250.00	-	-	702,250.00	182,418.00	14,045.00	-	196,463.00	505,787.00	2600
19	CAFETERIA REMODEL	8/14/2007	SL	50.000	20,440.00	-	-	20,440.00	5,488.00	408.80	-	5,896.80	14,543.20	2600
112	ELECTRICAL UPDATE	8/14/2007	SL	50.000	7,320.00	-	-	7,320.00	1,742.00	146.40	-	1,888.40	5,431.60	2600
111	DOORS	11/20/2007	SL	50.000	6,176.00	-	-	6,176.00	1,433.60	123.52	-	1,557.12	4,618.88	2600
116	PHONE SYSTEM	4/18/2008	SL	15.000	18,000.00	-	-	18,000.00	13,400.00	1,200.00	-	14,600.00	3,400.00	2600
110	BATHROOM STALLS	6/24/2008	SL	50.000	2,786.00	-	-	2,786.00	614.60	57.72	-	670.32	2,115.68	2600
118	BLINDS	6/24/2008	SL	15.000	6,873.00	-	-	6,873.00	5,039.00	458.20	-	5,497.20	1,375.80	2600
20	CARPETING	6/30/2008	SL	10.000	13,394.00	-	-	13,394.00	13,394.00	-	-	13,394.00	-	2600
100	CHORUS ROOM CARPET	7/15/2008	SL	10.000	2,993.00	-	-	2,993.00	2,993.00	-	-	2,993.00	-	2600
101	OFFICES (2) CARPET	8/12/2008	SL	10.000	3,356.00	-	-	3,356.00	3,356.00	-	-	3,356.00	-	2600
95	ELECTRICAL UPDATE-SCHOOL	1/20/2009	SL	50.000	8,132.00	-	-	8,132.00	1,696.20	162.64	-	1,858.84	6,273.16	2600
98	BUS BARN DOOR	5/19/2009	SL	50.000	5,532.00	-	-	5,532.00	1,117.20	110.64	-	1,227.84	4,304.16	2700
126	ENERGY EFFICIENCY UPGRADE	9/30/2009	SL	50.000	80,341.00	-	-	80,341.00	15,667.10	1,606.82	-	17,273.92	63,067.08	2600
127	ENERGY EFFICIENCY UPGRADE	9/30/2009	SL	50.000	200,734.00	-	-	200,734.00	39,144.40	4,014.68	-	43,159.08	157,574.92	2600
128	ENERGY EFFICIENCY UPGRADE	9/30/2009	SL	50.000	87,783.00	-	-	87,783.00	17,119.30	1,755.66	-	18,874.96	68,908.04	2600
123	NEW GYMNASIUM LIGHTING	2/19/2010	SL	50.000	19,691.00	-	-	19,691.00	3,676.10	393.82	-	4,069.92	15,621.08	2600
120	CARPETING	6/23/2010	SL	10.000	4,872.00	-	-	4,872.00	4,384.00	487.20	-	4,871.20	0.80	2600
121	CARPETING	6/23/2010	SL	10.000	2,298.00	-	-	2,298.00	2,069.00	229.00	-	2,298.00	-	2600
119	LOCKERS	6/28/2010	SL	15.000	5,870.00	-	-	5,870.00	3,520.67	391.33	-	3,912.00	1,958.00	2600
139	BUS BN ELECTRICAL UPGRADE	9/8/2010	SL	50.000	2,341.00	-	-	2,341.00	414.10	46.82	-	460.92	1,880.08	2700
136	SEWER, PLUMB, REST REMODEL	6/30/2011	SL	50.000	205,599.00	-	-	205,599.00	32,895.90	4,111.98	-	37,007.88	168,591.12	2600
143	BUS BARN FLOOR REPAIR/CONCRETE	6/29/2012	SL	15.000	8,117.00	-	-	8,117.00	3,787.67	541.13	-	4,328.80	3,788.20	2700
145	NEW BOILER EQUIPMENT	6/29/2012	SL	15.000	38,000.00	-	-	38,000.00	17,732.67	2,533.33	-	20,266.00	17,734.00	2600
159	BOILER-PMT	10/16/2012	SL	15.000	15,000.00	-	-	15,000.00	6,750.00	1,000.00	-	7,750.00	7,250.00	2600
161	POILER-PMT	11/16/2012	SL	15.000	6,626.00	-	-	6,626.00	2,908.67	441.73	-	3,350.40	3,275.60	2600
169	MAKE UP AIR UNIT	8/15/2014	SL	15.000	6,017.00	-	-	6,017.00	1,972.53	401.13	-	2,373.67	3,643.33	2600
171	BAND SOUND ROOMS	9/22/2014	SL	50.000	21,205.00	-	-	21,205.00	2,014.40	424.10	-	2,438.50	18,766.50	2600
173	ELECTRONIC DOOR SYSTEM	9/22/2014	SL	10.000	9,515.00	-	-	9,515.00	4,520.00	951.50	-	5,471.50	4,043.50	2600
191	SECURITY WINDOW UPGRADE	3/2/2016	SL	50.000	29,234.00	-	-	29,234.00	1,900.36	584.68	-	2,485.04	26,748.96	2600
183	REKEY SCHOOL BUILDING	4/1/2016	SL	30.000	3,279.00	-	-	3,279.00	600.60	109.30	-	709.90	2,569.10	2600
	HEATING UPGRADE	1/11/2018	SL	20.000	7,500.00	-	-	7,500.00	562.50	375.00	-	937.50	6,562.50	2600
	S GYM FURNACE/HOT WATER	12/1/2017	SL	15.000	34,474.75	-	-	34,474.75	3,639.00	2,298.32	-	5,937.32	28,537.43	2600
	WIFI UPGRADE	6/7/2019	SL	15.000	3,913.73	-	-	3,913.73	21.74	260.92	-	282.66	3,631.07	2600
	CRACK SEAL/REPAIRS	6/26/2019	SL	15.000	12,709.60	-	-	12,709.60	-	847.31	-	847.31	11,862.29	2600
	CLASSROOM FLOORS	8/1/2019	SL	10.000	-	4,463.68	-	4,463.68	-	409.17	-	409.17	4,054.51	2600
	GYM FLOOR RECONDITIONING	6/1/2020	SL	15.000	-	18,050.33	-	18,050.33	-	100.28	-	100.28	17,950.05	2600
Subtotal: Elementary Buildings & Improvements					4,401,234.08	22,514.01	-	4,423,748.09	1,816,859.90	92,254.46	-	1,909,114.36	2,514,633.73	
Less dispositions and exchanges:					-	-	-	-	-	-	-	-	-	
Net for: Elementary Buildings & Improvements					4,401,234.08	22,514.01	-	4,423,748.09	1,816,859.90	92,254.46	-	1,909,114.36	2,514,633.73	
Elementary Land														
1	LAND - ELEMENTARY	7/17/2001		0.000	17,500.00	-	-	17,500.00	-	-	-	-	17,500.00	2600
Subtotal: Elementary Land					17,500.00	-	-	17,500.00	-	-	-	-	17,500.00	
Less dispositions & exchanges:					-	-	-	-	-	-	-	-	-	
Net for: Elementary Land improvements					17,500.00	-	-	17,500.00	-	-	-	-	17,500.00	
Elementary Land Improvements														
4	CINDER TRACK	1/1/1974	SL	20.000	6,720.00	-	-	6,720.00	6,720.00	-	-	6,720.00	-	2600
2	SPRINKLER SYSTEM	7/3/2001	SL	20.000	5,391.00	-	-	5,391.00	4,856.75	269.55	-	5,126.30	264.70	2600
5	POLE VAULT PIT	2/13/2003	SL	20.000	2,625.00	-	-	2,625.00	2,163.25	131.25	-	2,294.50	330.50	2600
7	PAVING	9/21/2004	SL	15.000	50,157.00	-	-	50,157.00	50,157.00	-	-	50,157.00	-	2600
3	SPRINKLER SYSTEM	9/9/2005	SL	20.000	11,570.00	-	-	11,570.00	8,103.50	578.50	-	8,682.00	2,888.00	2600
6	PAVING	9/20/2005	SL	15.000	19,520.00	-	-	19,520.00	18,215.67	1,301.33	-	19,517.00	3.00	2600
131	BUILD/GRAVEL NEW PARK LOT	9/17/2009	SL	15.000	16,250.00	-	-	16,250.00	10,561.67	1,083.33	-	11,645.00	4,605.00	2600
130	SEWER LINE IMPROVE	5/25/2010	SL	20.000	11,110.00	-	-	11,110.00	5,047.50	555.50	-	5,603.00	5,507.00	2600
137	BUS BARN 5'X190' SIDEWALK	8/30/2010	SL	20.000	2,823.00	-	-	2,823.00	1,246.75	141.15	-	1,387.90	1,435.10	2700
	PLAYGROUND UPGRADE	8/1/2016	SL	10.000	6,225.00	-	-	6,225.00	1,816.00	622.50	-	2,438.50	3,786.50	2600
Subtotal: Elementary Land Improvements					132,391.00	-	-	132,391.00	108,888.08	4,683.12	-	113,571.20	18,819.80	
Less dispositions & exchanges:					-	-	-	-	-	-	-	-	-	
Net for: Elementary Land Improvements					132,391.00	-	-	132,391.00	108,888.08	4,683.12	-	113,571.20	18,819.80	
Elementary Machinery & Equipment														
42	SERVING COUNTER	1/1/1980	SL	15.000	3,273.00	-	-	3,273.00	3,273.00	-	-	3,273.00	-	2600
24	WALK IN COOLER/FREEZER	1/1/1984	SL	15.000	9,090.00	-	-	9,090.00	9,090.00	-	-	9,090.00	-	2600
25	60 LOCKERS.MEDARD INTER	6/27/1995	SL	15.000	2,944.00	-	-	2,944.00	2,944.00	-	-	2,944.00	-	2600
46	100 GALLON WATER HEATHER	5/15/1996	SL	15.000	2,994.00	-	-	2,994.00	2,994.00	-	-	2,994.00	-	2600
29	WRESTLING COMPLETE	1/1/1998	SL	10.000	4,807.00	-	-	4,807.00	4,807.00	-	-	4,807.00	-	2600
41	OUTDOOR FREEZER	6/30/1998	SL	15.000	3,200.00	-	-	3,200.00	3,200.00	-	-	3,200.00	-	2600
37	2000 GIRARDIN	10/28/2000	SL	8										

35	ATV 06 SUZUKI/SNOW BLOW	6/30/2006	SL	10,000	2,930.00	-	-	2,930.00	2,930.00	-	-	2,930.00	-	2700
27	CLASSROOM FURNITURE	7/1/2006	SL	15,000	3,000.00	-	-	3,000.00	2,600.00	200.00	-	2,800.00	200.00	2600
26	CLARKE BEXT 300 HV EXTRA	9/12/2006	SL	15,000	2,900.00	-	-	2,900.00	2,510.67	193.33	-	2,704.00	196.00	2700
30	2003 CHEVY TRUCK	5/22/2007	SL	8,000	10,000.00	-	-	10,000.00	10,000.00	-	-	10,000.00	-	2700
45	2008 BLUEBIRD	8/14/2007	SL	8,000	44,000.00	-	-	44,000.00	44,000.00	-	-	44,000.00	-	2700
43	2006 MICROBIRD 2-2427	3/20/2008	SL	8,000	23,100.00	-	-	23,100.00	23,100.00	-	-	23,100.00	-	2700
44	2006 MICROBIRD 2-2428	3/20/2008	SL	8,000	23,100.00	-	-	23,100.00	23,100.00	-	-	23,100.00	-	2700
102	BLINDS	9/16/2008	SL	15,000	3,505.00	-	-	3,505.00	2,513.33	233.67	-	2,747.00	758.00	2600
103	LOCKERS	9/16/2008	SL	15,000	30,147.00	-	-	30,147.00	21,606.00	2,009.80	-	23,615.80	6,531.20	2600
104	CANON IMAGE RUNNER 505	6/23/2009	SL	5,000	4,288.00	-	-	4,288.00	4,288.00	-	-	4,288.00	-	2300
135	GAS VULCAN MODEL #VG40	7/1/2009	SL	15,000	11,397.00	-	-	11,397.00	7,599.00	759.80	-	8,358.80	3,038.20	2700
133	2010 THOMAS BUS	10/28/2009	SL	8,000	63,700.00	-	-	63,700.00	63,700.00	-	-	63,700.00	-	2700
141	JOHN DEERE LAWN TRACTOR	8/30/2010	SL	10,000	2,467.00	-	-	2,467.00	2,180.50	246.70	-	2,427.20	39.80	2700
151	HAND DRYERS	7/21/2011	SL	8,000	1,613.00	-	-	1,613.00	1,597.13	15.88	-	1,613.00	-	2600
149	BLACK MOUNTAIN FINANCIAL SOFTWARE	12/20/2011	SL	15,000	14,965.00	-	-	14,965.00	7,483.33	997.67	-	8,481.00	6,484.00	2300
147	BUS RADIOS	6/29/2012	SL	8,000	5,000.00	-	-	5,000.00	4,375.00	625.00	-	5,000.00	-	2700
155	2013 BLUEBIRD 2-40176	10/16/2012	SL	8,000	47,600.00	-	-	47,600.00	40,163.00	5,950.00	-	46,113.00	1,487.00	2700
163	2015 BLUEBIRD 26105	4/15/2014	SL	8,000	45,850.00	-	-	45,850.00	30,089.25	5,731.25	-	35,820.50	10,029.50	2700
165	2008 BLUEBIRD ZZZ	4/15/2014	SL	8,000	10,000.00	-	-	10,000.00	6,563.00	1,250.00	-	7,813.00	2,187.00	2700
167	2008 TOYOTA SIENA VAN	6/30/2014	SL	8,000	8,853.00	-	-	8,853.00	5,533.13	1,106.63	-	6,639.75	2,213.25	2700
175	SCISSOR LIFT	10/14/2014	SL	10,000	2,600.00	-	-	2,600.00	1,235.00	260.00	-	1,495.00	1,105.00	2700
182	NEW SERVER	6/15/2015	SL	10,000	5,825.00	-	-	5,825.00	2,379.00	582.50	-	2,961.50	2,863.50	2600
177	2015 BLUEBIRD BUS	6/25/2015	SL	8,000	28,375.00	-	-	28,375.00	14,187.50	3,546.88	-	17,734.38	10,640.63	2700
	NEW BUS - INFO	9/1/2015	SL	8,000	32,092.00	-	-	32,092.00	15,377.42	4,011.50	-	19,388.92	12,703.08	2700
	NEW VAN - INFO	11/1/2015	SL	8,000	13,450.00	-	-	13,450.00	6,164.75	1,681.25	-	7,846.00	5,604.00	2700
	BUS MOTOR	4/1/2017	SL	8,000	12,544.00	-	-	12,544.00	3,528.00	1,568.00	-	5,096.00	7,448.00	2700
	NEW BUS - INFO	12/1/2016	SL	8,000	66,175.00	-	-	66,175.00	21,369.01	8,271.88	-	29,640.89	36,534.11	2700
	CANON IR ADVANCE 6565I	7/1/2016	SL	10,000	12,400.00	-	-	12,400.00	3,720.00	1,240.00	-	4,960.00	7,440.00	2300
	PRINT & CUT CM1800 GOLD	7/1/2016	SL	10,000	10,899.00	-	-	10,899.00	3,269.70	1,089.90	-	4,359.60	6,539.40	2300
	DELL OPTIPLEX 3020 SFF	8/1/2016	SL	5,000	5,980.00	-	-	5,980.00	3,488.00	1,196.00	-	4,684.00	1,296.00	2300
	SCRUBBER - CAPITAL LEASE	11/1/2016	SL	8,000	11,390.00	-	-	11,390.00	2,372.92	1,423.75	-	3,796.67	7,593.33	2600
	N. GYM SOUND SYSTEM	4/1/2018	SL	15,000	8,693.00	-	-	8,693.00	724.42	579.53	-	1,303.95	7,389.05	2600
	EXPANSION TANK	4/1/2018	SL	10,000	6,667.50	-	-	6,667.50	833.44	666.75	-	1,500.19	5,167.31	2600
	PA SYSTEM	11/1/2017	SL	20,000	14,732.27	-	-	14,732.27	1,227.69	736.61	-	1,964.30	12,767.97	2600
	2020 BlueBird Vision	3/1/2019	SL	8,000	49,430.00	-	-	49,430.00	2,059.58	6,178.75	-	8,238.33	41,191.67	2700
	BUS MOTOR	8/1/2018	SL	8,000	5,976.00	-	-	5,976.00	684.75	747.00	-	1,431.75	4,544.25	2700
	SKID STEER SWEEPER ATTACHMENT	12/1/2019	SL	15,000	-	2,850.00	-	2,850.00	-	110.83	-	110.83	2,739.17	2700
	2020 CHEVY MICROBIRD 30 PASS	5/1/2020	SL	8,000	-	39,000.00	-	39,000.00	-	812.50	-	812.50	38,187.50	2700
	Subtotal: Elementary Machinery & Equipment				790,215.77	41,850.00	-	832,065.77	532,649.84	54,494.81	-	587,144.65	244,921.12	
	Less dispositions & exchanges:				-	-	-	-	-	-	-	-	-	
	Net for: Elementary Machinery & Equipment				790,215.77	41,850.00	-	832,065.77	532,649.84	54,494.81	-	587,144.65	244,921.12	
								5,405,704.86				2,609,830.21	2,795,874.65	
High School Buildings & Improvements														
54	ELEM/HS BLDG	1/1/1941	SL	50,000	20,953.00	-	-	20,953.00	20,953.00	-	-	20,953.00	-	2600
56	1956 ADDITION	1/1/1956	SL	50,000	107,917.00	-	-	107,917.00	107,917.00	-	-	107,917.00	-	2600
57	1963 ADDITION (LIBRARY)	1/1/1963	SL	50,000	34,642.00	-	-	34,642.00	34,642.00	-	-	34,642.00	-	2600
58	1968 ADDITION-ELEM	1/1/1968	SL	50,000	73,934.00	-	-	73,934.00	73,934.00	-	-	73,934.00	-	2600
64	CONCESSION STAND-1 STORY	1/1/1974	SL	50,000	12,322.00	-	-	12,322.00	10,964.20	246.44	-	11,210.64	1,111.36	2600
59	1977 ADDITION (HS WING)	1/1/1977	SL	50,000	386,010.00	-	-	386,010.00	320,387.00	7,720.20	-	328,107.20	57,902.80	2600
62	WELL HOUSE-1 STORY	1/1/1981	SL	50,000	2,850.00	-	-	2,850.00	2,138.00	57.00	-	2,195.00	655.00	2600
61	BUS BARN-1 STORY	1/1/1985	SL	50,000	89,734.00	-	-	89,734.00	60,123.40	1,794.68	-	61,918.08	27,815.92	2700
55	ATHLETIC STORAGE SHED	3/28/2000	SL	50,000	6,000.00	-	-	6,000.00	2,220.00	120.00	-	2,340.00	3,660.00	2600
60	2002 ADDITION-GYM, 9 CLASS	6/1/2000	SL	50,000	2,064,500.00	-	-	2,064,500.00	785,589.00	41,290.00	-	826,879.00	1,237,621.00	2600
63	ROOF	6/30/2007	SL	50,000	542,460.00	-	-	542,460.00	172,997.40	10,849.20	-	183,846.60	358,613.40	2600
113	ELECTRICAL UPDATE	8/14/2007	SL	50,000	18,559.00	-	-	18,559.00	4,728.90	371.18	-	5,100.08	13,458.92	2600
115	PHONE SYSTEM	4/18/2008	SL	15,000	13,906.00	-	-	13,906.00	10,484.33	927.07	-	11,411.40	2,494.60	2600
109	BATHROOM STALLS	6/24/2008	SL	50,000	2,269.00	-	-	2,269.00	496.90	45.38	-	542.28	1,726.72	2600
117	BLINDS	6/24/2008	SL	15,000	5,208.00	-	-	5,208.00	3,818.00	347.20	-	4,165.20	1,042.80	2600
114	CARPET	6/30/2008	SL	10,000	6,810.00	-	-	6,810.00	6,810.00	-	-	6,810.00	-	2600
93	2009 BUS BARN ADDITION	7/1/2008	SL	50,000	15,500.00	-	-	15,500.00	3,410.00	310.00	-	3,720.00	11,780.00	2700
94	WELECTRICAL UPDATE-BB	7/1/2008	SL	50,000	2,449.00	-	-	2,449.00	538.90	48.98	-	587.88	1,861.12	2600
97	BUS BARN TRUSSES	7/1/2008	SL	50,000	3,647.00	-	-	3,647.00	802.70	72.94	-	875.64	2,771.36	2700
96	ELECTRICAL UPDATE-SCHOOL	1/20/2009	SL	50,000	7,438.00	-	-	7,438.00	1,550.80	148.76	-	1,699.56	5,738.44	2600
99	BUS BARN DOOR	5/19/2009	SL	50,000	5,532.00	-	-	5,532.00	1,117.20	110.64	-	1,227.84	4,304.16	2600
125	DVR & CAMERA EQ UPGRADE	11/11/2009	SL	5,000	9,986.00	-	-	9,986.00	9,986.00	-	-	9,986.00	-	2700
124	NEW GYMNASIUM LIGHTING	2/19/2010	SL	50,000	6,453.00	-	-	6,453.00	1,204.30	129.06	-	1,333.36	5,119.64	2600
122	CARPET	6/23/2010	SL	10,000	4,066.00	-	-	4,066.00	3,661.00	405.00	-	4,066.00	-	2600
140	BUS BN ELECTRICAL UPDATE	9/8/2010	SL	50,000	2,341.00	-	-	2,341.00	414.10	46.82	-	460.92	1,880.08	2700
144	BUS BARN FLOOR REPAIR/CONCRETE	6/29/2012	SL	15,000	8,117.00	-	-	8,117.00	3,787.67	541.13	-	4,328.80	3,788.20	2700
146	NEW BOILER EQUIPMENT-FIRST P	6/29/2012	SL	15,000	42,000.00	-	-	42,000.00	19,600.00	2,800.00	-	22,400.00	19,600.00	2600
160	BOILER-PMT	10/16/2012	SL	15,000	15,000.00	-	-	15,000.00	6,750.00	1,000.00	-	7,750.00	7,250.00	2600
162	BOILER-PMT	11/16/2012	SL	15,000	6,626.00	-	-	6,626.00	2,908.67	441.73	-	3,350.40	3,275.60	2600
170	MAKE UP AIR UNIT	8/15/2014	SL	15,000	6,016.00	-	-	6,016.00	1,972.13	401.07	-	2,373.20	3,642.80	2600
172	BAND SOUND ROOMS	9/22/2014	SL	50,000	21,205.00	-	-	21,205.00	2,014.20	424.10	-	2,438.30	18,766.70	2600
174	ELECTRONIC DOOR SYSTEM	9/22/2014	SL	10,000	9,514.00	-	-	9,514.00	4,518.80	951.40	-	5,470.20	4,043.80	2600
180	HOUSE & LOT PURCHASE	9/23/2014	SL	50,000	120,476.00	-	-	120,476.00	11,446.04	2,409.52	-	13,855.56	106,620.44	2600
183	REKEY OF SCHOOL BUILDING	4/1/2016	SL	30,000	7,133.00	-	-	7,133.00	1,367.53	237.77	-	1,605.30	5,527.70	2600
	FENCING	3/2/2016	SL	15,000	8,749.00	-	-	8,749.00	2,041.53	583.27	-	2,624.80	6,124.20	2600
	SECURITY WINDOW UPGRADE	4/15/2016	SL	50,000	29,234.00	-	-	29,234.00	1,900.36	584.68	-	2,485.04	26,748.96	2600
	ROOF REPAIR	6/1/2017	SL	50,000	153,881.00	-	-	153,881.00	6,412.24	3,077.62	-	9,489.86	144,391.14	2600
	S GYM FURNACE/HOT WATER	12/1/2017	SL	15,000	30,878.13	-	-	30,878.13	3,259.36	2,058.54	-	5,317.90	25,560.23	2600
	HEATING UPGRADE	12/12/2017	SL	50,000	1,000.00	-	-	1,000.00	31.67					

High School Land & Improvements														
49	CINDER TRACK	1/1/1974	SL	20.000	6,720.00	-	-	6,720.00	6,720.00	-	-	6,720.00	-	2600
48	SPRINKLER SYSTEM	7/3/2001	SL	20.000	5,391.00	-	-	5,391.00	4,857.10	269.55	-	5,126.65	264.35	2600
50	POLE VAULT PIT	2/13/2003	SL	20.000	2,625.00	-	-	2,625.00	2,163.50	131.25	-	2,294.75	330.25	2600
52	PAVING PARKING LOT	9/21/2004	SL	15.000	50,157.00	-	-	50,157.00	50,157.00	-	-	50,157.00	-	2600
51	PAVING PARKING LOT	9/20/2005	SL	15.000	19,520.00	-	-	19,520.00	18,215.67	1,301.33	-	19,517.00	3.00	2600
53	PAVE PARKING LOT	6/30/2006	SL	15.000	5,820.00	-	-	5,820.00	5,044.00	388.00	-	5,432.00	388.00	2600
129	CONCRETE ENTRANCE BUS	7/20/2009	SL	15.000	5,175.00	-	-	5,175.00	3,421.00	345.00	-	3,766.00	1,409.00	2700
132	BUILD/GRAVEL NEW PARK LOT	9/17/2009	SL	15.000	16,250.00	-	-	16,250.00	10,561.67	1,083.33	-	11,645.00	4,605.00	2600
138	BUS BARN 5'X190' SIDEWALK	8/30/2010	SL	20.000	2,823.00	-	-	2,823.00	1,246.30	141.15	-	1,387.45	1,435.55	2700
154	SWEEP, REPAIR, SEAL PARKING LOT	6/29/2012	SL	15.000	25,309.00	-	-	25,309.00	11,810.53	1,687.27	-	13,497.80	11,811.20	2600
	PLAYGROUND UPGRADE	8/1/2016	SL	10.000	7,802.00	-	-	7,802.00	2,275.40	780.20	-	3,055.60	4,746.40	2600
Subtotal: High School Land & Improvements					147,592.00	-	-	147,592.00	116,472.17	6,127.08	-	122,599.25	24,992.75	
Less dispositions & exchanges:					-	-	-	-	-	-	-	-	-	
Net for: High School Land & Improvements					147,592.00	-	-	147,592.00	116,472.17	6,127.08	-	122,599.25	24,992.75	
High School Machinery & Equipment														
87	SERVING COUNTER	1/1/1980	SL	15.000	3,273.00	-	-	3,273.00	3,273.00	-	-	3,273.00	-	2600
85	WALK IN COOLER/FREEZER	1/1/1984	SL	15.000	9,090.00	-	-	9,090.00	9,090.00	-	-	9,090.00	-	2600
71	60 LOCKERS/MEDARD INTER	6/27/1995	SL	15.000	2,944.00	-	-	2,944.00	2,944.00	-	-	2,944.00	-	2600
92	100 GALLON WATER HEATER	5/15/1996	SL	15.000	2,994.00	-	-	2,994.00	2,994.00	-	-	2,994.00	-	2600
72	WRESTLING COMPLETE	1/1/1998	SL	10.000	4,807.00	-	-	4,807.00	4,807.00	-	-	4,807.00	-	2600
86	OUTDOOR FREEZER	6/30/1998	SL	15.000	3,200.00	-	-	3,200.00	3,200.00	-	-	3,200.00	-	2600
67	SCOREBOARD CONTROL PANEL	9/21/1999	SL	10.000	7,898.00	-	-	7,898.00	7,898.00	-	-	7,898.00	-	2600
79	2002 INT'L BUS	8/14/2001	SL	8.000	26,191.00	-	-	26,191.00	26,191.00	-	-	26,191.00	-	2700
83	2002 THOMAS	11/13/2001	SL	8.000	68,980.00	-	-	68,980.00	68,980.00	-	-	68,980.00	-	2700
77	2004 IC	5/14/2002	SL	8.000	26,671.00	-	-	26,671.00	26,671.00	-	-	26,671.00	-	2700
74	2004 CHEVY VENTURE	5/3/2004	SL	8.000	9,425.00	-	-	9,425.00	9,425.00	-	-	9,425.00	-	2700
66	10 CAMERA 11 RECORD 2 KEY	1/31/2005	SL	15.000	5,832.00	-	-	5,832.00	5,832.00	-	-	5,832.00	-	2600
68	1/2 LOT LOCKERS	6/30/2005	SL	15.000	7,072.00	-	-	7,072.00	6,597.33	471.47	-	7,068.80	3.20	2600
75	2000 MCI	9/20/2005	SL	10.000	114,000.00	-	-	114,000.00	114,000.00	-	-	114,000.00	-	2700
82	ATV 06 SUZUKI/SNOW BLOW	3/21/2006	SL	10.000	6,400.00	-	-	6,400.00	6,400.00	-	-	6,400.00	-	2700
70	CLASSROOM FURNITURE	6/30/2006	SL	15.000	13,566.00	-	-	13,566.00	11,755.00	904.40	-	12,659.40	906.60	2600
69	CLARKE BEXT 300 HV EXTRA	7/1/2006	SL	15.000	2,900.00	-	-	2,900.00	2,511.67	193.33	-	2,705.00	195.00	2700
73	2003 CHEVY TRUCK	9/19/2006	SL	8.000	5,599.00	-	-	5,599.00	5,599.00	-	-	5,599.00	-	2700
88	2008 BLUEBIRD	5/22/2007	SL	8.000	25,000.00	-	-	25,000.00	25,000.00	-	-	25,000.00	-	2700
89	ELEC CONV OVEN/COUNTER	8/14/2007	SL	15.000	6,275.00	-	-	6,275.00	5,017.67	418.33	-	5,436.00	839.00	2600
90	2006 MICROBIRDS 2-2427	8/14/2007	SL	8.000	32,500.00	-	-	32,500.00	32,500.00	-	-	32,500.00	-	2700
91	2006 MICROBIRDS 2-2428	3/20/2008	SL	8.000	32,500.00	-	-	32,500.00	32,500.00	-	-	32,500.00	-	2700
108	DELL COMPUTER TOWER	3/20/2008	SL	5.000	6,188.00	-	-	6,188.00	6,188.00	-	-	6,188.00	-	2300
107	2000 DODGE STRATUS	7/9/2008	SL	8.000	1,000.00	-	-	1,000.00	1,000.00	-	-	1,000.00	-	2700
105	CANON IMAGE RUNNER 5050	4/3/2009	SL	5.000	4,287.00	-	-	4,287.00	4,287.00	-	-	4,287.00	-	2300
134	2010 THOMAS BUS	6/23/2009	SL	8.000	27,300.00	-	-	27,300.00	27,300.00	-	-	27,300.00	-	2700
142	JOHN DEERE LAWN TRACTOR	10/28/2009	SL	10.000	2,467.00	-	-	2,467.00	2,180.50	246.70	-	2,427.20	39.80	2700
152	HAND DRYERS	8/30/2010	SL	8.000	1,613.00	-	-	1,613.00	1,597.13	15.88	-	1,613.00	-	2600
150	BLACK MOUNTAIN FINANCIAL SOFTWARE	7/21/2011	SL	15.000	18,316.00	-	-	18,316.00	9,158.33	1,221.07	-	10,379.40	7,936.60	2300
153	WATER HEATER	12/20/2011	SL	15.000	1,250.00	-	-	1,250.00	596.67	83.33	-	680.00	570.00	2600
148	BUS RADIOS	5/12/2012	SL	8.000	6,905.00	-	-	6,905.00	6,041.63	863.13	-	6,904.75	0.25	2700
156	2013 BLUEBIRD 2-40176	6/29/2012	SL	8.000	47,600.00	-	-	47,600.00	40,163.00	5,950.00	-	46,113.00	1,487.00	2700
157	FORKLIFT FOR BUS BARN	10/16/2012	SL	8.000	9,900.00	-	-	9,900.00	7,425.50	1,237.50	-	8,663.00	1,237.00	2700
158	COMPRESSOR, AIR HOSE	6/26/2013	SL	8.000	2,310.00	-	-	2,310.00	1,732.75	288.75	-	2,021.50	288.50	2700
164	2015 BLUEBIRD 2610S	6/26/2013	SL	8.000	45,850.00	-	-	45,850.00	30,089.25	5,731.25	-	35,820.50	10,029.50	2700
166	2008 BLUEBIRD ZZZ	4/15/2014	SL	8.000	10,000.00	-	-	10,000.00	6,563.00	1,250.00	-	7,813.00	2,187.00	2700
168	2008 TOYOTA SIENNA VAN	4/15/2014	SL	8.000	8,346.00	-	-	8,346.00	5,216.25	1,043.25	-	6,259.50	2,086.50	2700
176	SCISSOR LIFT	6/30/2014	SL	10.000	2,400.00	-	-	2,400.00	1,140.00	240.00	-	1,380.00	1,020.00	2700
178	2015 BLUEBIRD BUS	6/25/2015	SL	8.000	28,375.00	-	-	28,375.00	14,187.50	3,546.88	-	17,734.38	10,640.63	2700
179	USED COLOR COPIER & PRINTER	6/25/2015	SL	5.000	5,598.00	-	-	5,598.00	4,478.40	1,119.60	-	5,598.00	-	2300
	NEW BUS - INFO	9/1/2015	SL	8.000	32,092.00	-	-	32,092.00	15,377.42	4,011.50	-	19,388.92	12,703.08	2700
	TABLE SAW	10/1/2015	SL	15.000	3,297.00	-	-	3,297.00	824.25	219.80	-	1,044.05	2,252.95	1000
	NEW VAN - INFO	11/1/2015	SL	8.000	13,450.00	-	-	13,450.00	6,164.61	1,681.25	-	7,845.86	5,604.14	2700
	BUS MOTOR	4/1/2017	SL	8.000	12,544.00	-	-	12,544.00	3,528.00	1,568.00	-	5,096.00	7,448.00	2700
	NEW BUS - INFO	8/1/2016	SL	8.000	66,175.00	-	-	66,175.00	21,369.01	8,271.88	-	29,640.89	36,534.11	2700
	CANON IR ADVANCE 6565I	7/1/2016	SL	10.000	12,400.00	-	-	12,400.00	3,720.00	1,240.00	-	4,960.00	7,440.00	2300
	PRINT & CUT CM1800 GOLD	7/1/2016	SL	10.000	10,899.00	-	-	10,899.00	3,269.70	1,089.90	-	4,359.60	6,539.40	2300
	DELL OPTIPLEX 3020 SFF	8/1/2016	SL	5.000	5,980.00	-	-	5,980.00	3,488.00	1,196.00	-	4,684.00	1,296.00	2300
	SCRUBBER - CAPITAL LEASE	11/1/2016	SL	8.000	11,390.00	-	-	11,390.00	2,372.92	1,423.75	-	3,796.67	7,593.33	2600
	POLE VAULT, SPLIT WITH FUND 282	10/17/2017	SL	10.000	4,000.00	-	-	4,000.00	700.00	400.00	-	1,100.00	2,900.00	2600
	N. GYM SOUND SYSTEM	4/1/2018	SL	15.000	9,843.00	-	-	9,843.00	820.25	656.20	-	1,476.45	8,366.55	2600
	EXPANSION TANK	4/1/2018	SL	10.000	6,667.50	-	-	6,667.50	833.44	666.75	-	1,500.19	5,167.31	2600
	PA SYSTEM	11/1/2017	SL	20.000	14,732.28	-	-	14,732.28	1,227.69	736.61	-	1,964.30	12,767.98	2600
	2020 BLUEBIRD VISION	3/1/2019	SL	8.000	49,430.00	-	-	49,430.00	2,059.58	6,178.75	-	8,238.33	41,191.67	2700
	TOUCHPOINT TIMECLOCKS	8/1/2018	SL	10.000	5,150.00	-	-	5,150.00	472.08	515.00	-	987.08	4,162.92	2300
	BUS MOTOR	8/1/2018	SL	8.000	5,976.00	-	-	5,976.00	684.75	747.00	-	1,431.75	4,544.25	2700
	SKID STEER SWEEPER ATTACHMENT	12/1/2019	SL	15.000	-	2,850.00	-	2,850.00	-	110.83	-	110.83	2,739.17	2700
	2020 CHEVY MICROBIRD 30 PASS	5/1/2020	SL	8.000	-	39,000.00	-	39,000.00	-	812.50	-	812.50	38,187.50	2700
Subtotal: High School Machinery & Equipment					910,847.78	41,850.00	-	952,697.78	649,442.27	56,350.58	-	705,792.85	246,904.93	
Less dispositions & exchanges:					-	-	-	-	-	-	-	-	-	
Net for: High School Machinery & Equipment														

Student Extracurricular Activities Fund													
Machinery and Equipment													
POLE VAULT, SPLIT WITH DISTRICT	10/17/2017	SL	10.000	5,000.00	-	-	5,000.00	875.00	500.00	-	1,375.00	3,625.00	3500
Subtotal: Machinery and Equipment				5,000.00	-	-	5,000.00	875.00	500.00	-	1,375.00	3,625.00	
Less dispositions & exchanges:				-	-	-	-	-	-	-	-	-	
Net for: Machinery and Equipment				5,000.00	-	-	5,000.00	875.00	500.00	-	1,375.00	3,625.00	
Total Fiduciary				71,549.49	39,260.00	-	127,559.49	8,490.57	6,530.45	-	15,021.02	112,538.47	

High School + Interlocal Agreement Fund													
Net for: Building & Improvements													
				3,988,487.95	62,785.81	-	4,051,273.76	1,714,790.86	86,193.20	-	1,800,984.05	2,250,289.71	
Net for: High School Machinery & Equipment				932,597.78	41,850.00	-	974,447.78	652,062.06	58,944.33	-	711,006.39	263,441.39	

Depreciation Totals		
1000 Instruction	\$	220
2300 Support	\$	10,905
3500 Student Activ.	\$	500
2600 Op & Main't	\$	193,777
2700 Transportation	\$	97,295
	\$	302,697



Trustees' Financial Summary

FY2019-20

Submit ID:

07 Cascade County

0101 Cascade Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2019	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2020) [a+b-c-d]	(f) Current Portion Due FY2021	(g) Long-Term Portion Due FY2022
Governmental Activities *							
Compensated Absences	30,473.58	0.00	0.00	2,084.20	28,389.38	0.00	28,389.38
Other Post Employment Benefits	305,871.70	78,040.16	0.00	8,098.54	375,813.32	0.00	375,813.32
Total Governmental Activity							
Non-bond Long-Term Liabilities	336,345.28	78,040.16	0.00	10,182.74	404,202.70	0.00	404,202.70
Bond(s)							
03/20/2014	125,000.00	0.00	60,000.00	0.00	65,000.00	65,000.00	0.00
03/20/2014	140,000.00	0.00	140,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	265,000.00	0.00	200,000.00	0.00	65,000.00	65,000.00	0.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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

FY2019-20

Submit ID:

07 Cascade County

0102 Cascade H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2019	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2020) [a+b-c-d]	(f) Current Portion Due FY2021	(g) Long-Term Portion Due FY2022
Governmental Activities *							
Compensated Absences	28,299.92	0.00	0.00	5,701.46	22,598.46	0.00	22,598.46
Other Post Employment Benefits	221,493.30	56,511.84	0.00	5,864.46	272,140.68	0.00	272,140.68
Total Governmental Activity							
Non-bond Long-Term Liabilities	249,793.22	56,511.84	0.00	11,565.92	294,739.14	0.00	294,739.14
Bond(s)							
03/20/2014	125,000.00	0.00	60,000.00	0.00	65,000.00	65,000.00	0.00
03/20/2014	145,000.00	0.00	145,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	270,000.00	0.00	205,000.00	0.00	65,000.00	65,000.00	0.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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.

Note 1053515 - COUNTY OF CASCADE

	Relationship	Date of Birth	Phone Number	Tax Identification
COUNTY OF CASCADE	Owner/Signer		*****	EIN **-*****
CASCADE SCHOOL DIST #3	Owner/Signer		*****	
PO BOX 529 CASCADE MT 59421-0529				

Additional Relationships

Tax Name: COUNTY OF CASCADE

Summary

Principal Balance:	\$57,809.37	Interest Method:	[1] 365/365 Payments P&I
Interest Balance:	\$1,786.54	Current Payment Due Date:	Nov 01, 2020
Net Payoff:	\$59,595.91	Current Payment Due Amount:	\$891.44
Current Other Escrow Balance:	\$0.00	Date Last Payment:	Nov 05, 2019
Current Late Charge Balance:	\$0.00	Amount Last Payment:	\$29,070.00
Current Other Escrow Interest Balance:	\$0.00	Current Days Past Due:	
Book Balance:	\$57,809.37	Total Amount Past Due:	\$0.00
Total Collateral Value:	\$0.00	Payment Frequency:	Monthly
Pledge LTV:	Secured	Regular Payment Amount:	\$891.44
Payments Scheduled:	180	Current Rate Over:	4.000000
Payments Billed:	61	One Day's Interest:	\$6.3352
Payments Made:	72	Current Yield:	4.000000
Times Extended:		Original Note Amount:	\$120,387.00
Times Renewed:	0	Original Note Date:	Sep 23, 2014
Times Past Due 1-29 Days:		Maturity Date:	Oct 01, 2029
Times Past Due 30-59 Days:		Months To Maturity:	109.6
Times Past Due 60-89 Days:		Date Accrued Through:	Aug 12, 2020
Times Past Due 90+ Days:		Date Last Transaction Activity:	Nov 19, 2019
		Date Principal Paid To:	Oct 01, 2020
		Date Interest Paid To:	Nov 05, 2019
		Date Last Change:	Jul 15, 2019
		Date Last Updated:	Aug 12, 2020

CONTACT INFORMATION



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

karsen.drury@cascade.k12.mt.us

Work: (406) 468-9383 x 104

PO Box 529

Cascade, MT 59421

NOTES
